U.S. Government Standard General Ledger

SECTION V. Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2001 and 2002. These crosswalks map USSGL accounts to external reports in accordance with current guidance from OMB, FASAB and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

Note that the GOALS format for crosswalks to SF 133: Report on Budget Execution and Budgetary Resources and FMS 2108: Yearend Closing Statement are no longer provided because all agencies are required to report through FACTS II by the final quarter of fiscal 2000.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Fis	scal 2001 Reporting:	<u>Pa</u>	ge Numbe	r
	SF 133: Report on Budget Execution and Budgetary Resources	V	3 - 16	
	FMS 2108: Yearend Closing Statement	V	17 - 24	
	OMB Form and Content Statements*			
	Balance Sheet	V	25 - 34	
	Statement of Net Cost	.V	35 - 38	
	Statement of Changes in Net Position	V	39 - 40	
	Statement of Budgetary Resources	V	41 - 52	
	Statement of Financing	V	53 - 66	
	Statement of Custodial Activity	V	67 - 68	
Fis	scal 2002 Reporting:			
	SF 133: Report on Budget Execution and Budgetary Resources	V	69 - 84	
	FMS 2108: Yearend Closing Statement	V	85 - 92	
	OMB Form and Content Statements			
	Balance Sheet	V	93 - 104	
	Statement of Net Cost	.V	105 - 108	
	Statement of Changes in Net Position	V	109 - 112	

T/L S2-02-01 V - 1 October 2001

•	Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources,	
	pages V 69 - 84)	
•	Statement of Financing	V 113 - 126
•	Statement of Custodial Activity	V 127 - 130
Bu	dget Program and Financing Schedule (Fiscal 2001)	V 131 - 153

T/L S2-02-01 V - 2 October 2001

SF 133	Kepoi	t on Budget Execution and Budgetary Resources for Fiscal 200	ı Kepoi	ung				11000						
\vdash		USSGL Account							L Attrib					
Line							Pub. Law					Trans.	TAFS	Addl.
No.	No.	Title	Credit	End/3	Туре	Ind.	No.	Categ.	Cat. B	Flag	Time	Partner	Status/2	Info.
BUDGE	TARY	RESOURCES												
1 Budg	jet Aut	hority												
1A App	oropria	tion												
1A	4111	Debt Liquidation Appropriations		E			###-###						U	
		Deficiency Appropriations		E			###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		Е			###-###						U	
1A	4115	Loan Subsidy Appropriation - Definite - Current		Е			###-###						U	
1A	4116	Entitlement Loan Subsidy Appropriation - Indefinite		Е			###-###						U	
1A	4117	Loan Administrative Expense Appropriation - Definite - Current		Е			###-###						U	
1A	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent		Е			###-###						U	
1A	4119	Other Appropriations Realized		Е		A/C/S	###-###						U	
		Loan Subsidy Appropriation - Indefinite - Current		Е			###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		Е			###-###						U	
1A	4138	Resources Realized from Contract Authority		Е			###-###						U	
1A	4150	Reappropriations		E			###-###						U	
1A	4157	Authority Made Available from Receipt or Appropriation Balances		E			###-###						U	
		Previously Precluded from Obligation												
1A		Authority Made Available from Offsetting Collections Previously Precluded from Obligation		E			###-###						U	
1A	4391	Adjustments to Indefinite No-Year Authority	D	Е			###-###						U	
		Receipts Not Available for Obligation Upon Collection		Е			###-###						U	3
1A	4394	Receipts Not Available for Obligation Upon Collection		В			###-###						U	3
		•												
1B Bor	rowing	g Authority												
1B	4042	Estimated Borrowing Authority - Indefinite		Е									U	5
1B	4141	Current-Year Borrowing Authority Realized - Definite		Е			###-###						U	
1B	4142	Current-Year Borrowing Authority Realized - Indefinite		E			###-###						U	
1C Cor	ntract A	Authority												
		Anticipated Contract Authority		Е									U	5
1C	4131	Current-Year Contract Authority Realized - Definite		Е			###-###						U	
1C	4132	Current-Year Contract Authority Realized - Indefinite		Е			###-###						U	

SF 133	Repoi	rt on Budget Execution and Budgetary Resources for Fiscal 200	гкеро	rung				11000						
		USSGL Account							L Attrib					
Line	l						Pub. Law					Trans.	TAFS	Addl.
No.		Title	Credit	End/3	Туре	Ind.	No.	Categ.	Cat. B	Flag	Time	Partner	Status/2	Info.
		fers (+ or -)												
1D	4166	Treasury-Managed Trust Fund Distributions of Realized Authority -		E			###-###						U/E	
		To be Transferred												3
1D	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred		В			###-###						U/E	3
1D	4167	Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred		E			###-###						U/E	
1D	4170	Transfers - Current-Year Authority		Е			###-###						U	
1D	4175	Allocation Transfers of Current-Year Authority		E			###-###						U	
1E Oth	ner													
1E	4120	Appropriations Anticipated - Indefinite		E			###-###						U	5
1E	4160	Anticipated Transfers - Current-Year Authority		Е			###-###						U	5
1E	4165	Treasury-Managed Trust Fund Distributions of Authority -		Е			###-###						U	5
		Anticipated												
2 Unol	oligate	d Balance												
2A Bro	ought F	Forward, October 1												4
2A	4139	Contract Authority Carried Forward		В									U/E	
2A		Borrowing Authority Carried Forward		В									U/E	
2A	4166	Treasury-Managed Trust Fund Distributions of Realized Authority -		В									U	
		To be Transferred												
2A	_	Total Actual Resources - Collected		В									U/E	
2A	4221	Unfilled Customer Orders Without Advance		В								E	U/E	
2A		Unfilled Customer Orders With Advance		В									U/E	
2A		Appropriation Trust Fund Expenditure Transfers - Receivable		В									U/E	
2A		Reimbursements and Other Income Earned - Receivable		В								E	U/E	
2A		Actual Program Fund Subsidy Receivable - Definite - Current		В									U/E	
2A	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		В									U/E	
2A		Interest Receivable from Treasury		В									U/E	
2A	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		В									U/E	
2A		Receivable from the Liquidating Fund		В									U/E	
2A	4286	Receivable from the Financing Fund		В									U/E	

	·	t on Budget Execution and Budgetary Resources for Fiscal 200 USSGL Account						USSG	L Attrib	outes/1				
Line			Debit/	Begin	Auth.	Legis.	Pub. Law				Avail.	Trans.	TAFS	Addl.
No.	No.	Title	Credit	End/3	Type	Ind.	No.	Categ.	Cat. B	Flag	Time	Partner	Status/2	Info.
		Other Federal Receivables		В									U/E	
2A	4394	Receipts Not Available for Obligation Upon Collection		В									U	
2A	4397	Receipts and Appropriations Temporarily Precluded from		В									U	
		Obligation												
2A		Offsetting Collections Temporarily Precluded from Obligation		В									U	
		Unexpended Obligations - Unpaid		В									U/E	
		Unexpended Obligations - Prepaid/Advanced		В									U/E	
2A	4901	Expended Authority - Unpaid		В									U/E	
		fers, Balances, Actual (+ or -)												
		Allocation Transfer - Prior-Year Balances		E									U/E	
2B	4190	Transfers - Prior-Year Balances		E									U/E	
		d Transfers, Balances (+ or-)												
2C	4180	Anticipated Transfers - Prior-Year Balances		Е									U	5
3 Spen	ding A	uthority from Offsetting Collections (gross)												
3A Ear														
3A1 Cc	llected	1												
		Reimbursements and Other Income Earned - Collected		Е									U/E	
3A1	4261	Actual Collection of Fees		E									U/E	
		Actual Collection of Loan Principal		E									U/E	
		Actual Collection of Loan Interest		E									U/E	
		Actual Collection of Rent		E									U/E	
		Actual Collections from Sale of Foreclosed Property		Е									U/E	
		Other Actual Collections - Non-Federal		Е	S								U/E	
		Actual Program Fund Subsidy Collected - Definite - Current		Е									U/E	
3A1	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		Е									U/E	
3A1	4273	Interest Collected from Treasury		Е									U/E	
		Actual Program Fund Subsidy Collected - Indefinite - Current		Е									U/E	
		Actual Collections from Liquidating Fund		Е									U/E	
		Actual Collections from Financing Fund		Е									U/E	
3A1	4277	Other Actual Collections - Federal		Е									U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced		Е									U/E	
		Unexpended Obligations Refunds Collected												
3A1	4972	Downward Adjustments of Prior-Year Paid Expended Authority		Е									U/E	
		Refunds Collected												

SF 133	Repo	rt on Budget Execution and Budgetary Resources for Fiscal 200	1 Repoi	rting										
		USSGL Account							L Attrib					
Line							Pub. Law					Trans.	TAFS	Addl.
No.		Title	Credit	End/3	Type	Ind.	No.	Categ.	Cat. B	Flag	Time	Partner	Status/2	Info.
3A2 Re	eceival	ole from Federal Sources												
3A2	4251	Reimbursements and Other Income Earned - Receivable		Е								Е	U/E	3
_	4251	Reimbursements and Other Income Earned - Receivable		В								Е	U/E	3
		Actual Program Fund Subsidy Receivable - Definite - Current		Е									U/E	3
3A2	4281	Actual Program Fund Subsidy Receivable - Definite - Current		В									U/E	3
3A2	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		Е									U/E	3
3A2	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		В									U/E	3
3A2	4283	Interest Receivable from Treasury		E									U/E	3
		Interest Receivable from Treasury		В									U/E	3
3A2	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		Е									U/E	3
3A2	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		В									U/E	3
3A2	4285	Receivable from the Liquidating Fund		Е									U/E	3
3A2	4285	Receivable from the Liquidating Fund		В									U/E	3
3A2	4286	Receivable from the Financing Fund		Е									U/E	3
3A2	4286	Receivable from the Financing Fund		В									U/E	3
3A2	4287	Other Federal Receivables		Е									U/E	3
3A2	4287	Other Federal Receivables		В									U/E	3
3B Cha	ange ir	Unfilled Customer Orders												
3B1 Ac	dvance	Received												
3B1	4222	Unfilled Customer Orders With Advance		Е									U/E	3,6
3B1	4222	Unfilled Customer Orders With Advance		В									U/E	3,6
3B Wit	hout A	dvance from Federal Sources												
3B2	4221	Unfilled Customer Orders Without Advance		Е								Е	U/E	3,6
3B2	4221	Unfilled Customer Orders Without Advance		В								Е	U/E	3,6
3C Ant	ticipate	ed for Rest of Year, Without Advance												
3C	4060	Anticipated Collections from Non-Federal Sources	D	Е									U	5
3C	4070	Anticipated Collections from Federal Sources	D	E									U	5
3C	4210	Anticipated Reimbursements and Other Income	D	E									U	5

SF 133	Repoi	rt on Budget Execution and Budgetary Resources for Fiscal 200	i Kepoi	rung				11000	I A ((. **	1 14				
L		USSGL Account	D-1-14	I D	A 41:		D. J. J.		L Attrik		A	T	TAFC	10.11
Line	l	T141-		Begin			Pub. Law					Trans.	TAFS	Addl.
No.	No.	Title	Credit	End/3	Туре	Ind.	No.	Categ.	Cat. B	Flag	Time	Partner	Status/2	into.
2D T==		from Trust Funds												-
														-
3D1 C				_										\vdash
3D1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е									U/E	\vdash
000 4	. 11 - 1	(1												-
3D2 Ar				_										
		Anticipated Appropriation Trust Fund Expenditure Transfers		Е									U/E	5
		Appropriation Trust Fund Expenditure Transfers - Receivable		E									U/E	3
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В									U/E	3
4.5		- (Dalam Vana Obligations												⊢
		of Prior-Year Obligations												-
4A Act														\vdash
4A	4871	Downward Adjustments of Prior-Year Unpaid Unexpended		Е									U/E	
4.0	1071	Obligations		_										\vdash
4A	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority		E									U/E	
-														
4B Ant	icipate	ed												
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е									U	5
5 Tem	porarily	y not Available Pursuant to Public Law (-)												
5	4395	Authority Unavailable Pursuant to Public Law - Temporary		Е			###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded from		E			###-###						U	
		Obligation												3
5	4397	Receipts and Appropriations Temporarily Precluded from		В			###-###						U	
		Obligation												3
5	4398	Offsetting Collections Temporarily Precluded from Obligation		Е			###-###						U	3
5	4398	Offsetting Collections Temporarily Precluded from Obligation		В			###-###						U	3
6 Perm	l nanenti	 y not available	1											$\vdash\vdash$
		ions of Expired and No-Year Accounts (-)												\vdash
		Canceled Authority		Е									U/E	-
5, .	7000	Carrolled Facility											0,2	\vdash
6B Ens	acted 5	Rescissions (-)												
6B		Rescissions - Current-Year		Е			###-###						U	-
6B		Rescissions - Prior-Year		Ē			###-###						U	\vdash
50	,000	recorded the real	I	_	l		π						J	ı

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

		USSGL Account						USSG	L Attrib	outes/1				
Line						Legis.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No.	No.	Title	Credit	End/3	Type	Ind.	No.	Categ.	Cat. B	Flag	Time	Partner	Status/2	Info.
6C Cap	oital Tr	ansfers and Redemption of Debt (-)												
6C	4147	Actual Transfers to Treasury		Е									U	
6D Oth	er Aut	hority Withdrawn (-)												
6D	4133	Actual Adjustments to Contract Authority		Е									U	
		Contract Authority Liquidated		Е									U	
6D	4143	Actual Reductions to Borrowing Authority		Е									U	
6D	4391	Adjustments to Indefinite No-Year Authority	С	Е									U	
6E Pur	suant 1	to Public Law (-)												
6E	4396	Authority Permanently Not Available Pursuant to Public Law		Е			###-###						U/E	
6F Anti	icipate	d for the Rest of the Year (-)												
6F	4034	Anticipated Adjustments to Contract Authority		Е									U	5
6F	4044	Anticipated Reductions to Borrowing Authority		Е									Ū	5
6F	4047	Anticipated Transfers to Treasury		Е				·					U	5
								·						

7 Total Budgetary Resources

This line is calculated. Same as sum of amounts shown on lines 1 through 6.

000	, rope.	t on Budget Execution and Budgetary Resources for Fiscal 200 USSGL Account	· itopo	9				USSG	L Attrik	outes/1				
Line			Debit/	Begin	Auth.	Legis.	Pub. Law				Avail.	Trans.	TAFS	Addl.
No.	No.	Title		End/3		Ind.	No.		Cat. B		Time	Partner	Status/2	Info.
STATU	JS OF E	BUDGETARY RESOURCES												
8A Ob	ligatior	ns Incurred												
8A Dir	ect:													
8A1 C	ategory													
8A1	4801	Unexpended Obligations - Unpaid		Е				Α		D			U/E	3
8A1		Unexpended Obligations - Unpaid		В				Α		D			U/E	3
8A1		Unexpended Obligations - Prepaid/Advanced		Е				Α		D			U/E	3
8A1		Unexpended Obligations - Prepaid/Advanced		В				Α		D			U/E	3
8A1	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		Е				Α		D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		Е				Α		D			U/E	
8A1	4901	Expended Authority - Unpaid		Е				Α		D			U/E	3
8A1	4901	Expended Authority - Unpaid		В				Α		D			U/E	3
8A1	4902	Expended Authority - Paid		Е				Α		D			U/E	
8A1	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				Α		D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				Α		D			U/E	
8A2 To		tegory B												
8A2	4801	Unexpended Obligations - Unpaid		Е				В	####	D			U/E	3
8A2	4801	Unexpended Obligations - Unpaid		В				В	####	D			U/E	3
8A2		Unexpended Obligations - Prepaid/Advanced		Е				В	####	D			U/E	3
8A2		Unexpended Obligations - Prepaid/Advanced		В				В	####	D			U/E	3
8A2	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				В	####	D			U/E	
8A2	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				В	####	D			U/E	
8A2	4901	Expended Authority - Unpaid		Е				В	####	D			U/E	3
8A2	4901	Expended Authority - Unpaid		В				В	####	D			U/E	3
8A2	4902	Expended Authority - Paid		Е				В	####	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				В	####	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Paid Expended Authority		Е				В	####	D			U/E	
		rom Apportionment												
		Unexpended Obligations - Unpaid		Е				С		D			U/E	3
8A3		Unexpended Obligations - Unpaid		В				С		D			U/E	3
8A3		Unexpended Obligations - Prepaid/Advanced		Е				С		D			U/E	3
8A3	4802	Unexpended Obligations - Prepaid/Advanced		В				С		D			U/E	3

		USSGL Account						USSG	L Attrik	outes/1				
Line						Legis.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No.	No.	Title	Credit	End/3	Type	Ind.	No.	Categ.	Cat. B	Flag	Time	Partner	Status/2	Info.
8A3	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				С		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				С		D			U/E	
8A3	4901	Expended Authority - Unpaid		Е				С		D			U/E	3
8A3	4901	Expended Authority - Unpaid		В				С		D			U/E	3
8A3	4902	Expended Authority - Paid		Е				С		D			U/E	
8A3	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		Е				С		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Paid Expended Authority		Е				С		D			U/E	
8B Rei	mburs	able:												
8B1 Ca	ategory	/ A												
		Unexpended Obligations - Unpaid		Е				Α		R			U/E	3
8B1	4801	Unexpended Obligations - Unpaid		В				Α		R			U/E	3
8B1	4802	Unexpended Obligations - Prepaid/Advanced		Е				Α		R			U/E	3
8B1	4802	Unexpended Obligations - Prepaid/Advanced		В				Α		R			U/E	3
8B1	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				Α		R			U/E	
8B1	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		Е				Α		R			U/E	
8B1	4901	Expended Authority - Unpaid		Е				Α		R			U/E	3
8B1		Expended Authority - Unpaid		В				Α		R			U/E	3
8B1		Expended Authority - Paid		Е				Α		R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		Е				Α		R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Paid Expended Authority		Е				Α		R			U/E	
		itegory B												
8B2	4801	Unexpended Obligations - Unpaid		Е				В	####	R			U/E	3
		Unexpended Obligations - Unpaid		В				В	####	R			U/E	3
		Unexpended Obligations - Prepaid/Advanced		Е				В	####	R			U/E	3
8B2		Unexpended Obligations - Prepaid/Advanced		В				В	####	R			U/E	3
8B2	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				В	####	R			U/E	
8B2	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				В	####	R			U/E	

555		t on Budget Execution and Budgetary Resources for Fiscal 200 USSGL Account	. Acpoi	9				USSG	L Attrik	outes/1				
Line			Debit/	Begin	Auth.	Legis.	Pub. Law				Avail.	Trans.	TAFS	Addl.
No.		Title		End/3		Ind.	No.	Categ.	Cat. B	Flag	Time	Partner	Status/2	Info.
8B2		Expended Authority - Unpaid		Е				В	####	R			U/E	
8B2	4901	Expended Authority - Unpaid		В				В	####	R			U/E	
		Expended Authority - Paid		Е				В	####	R			U/E	
		Upward Adjustments of Prior-Year Unpaid Expended Authority		E				В	####	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				В	####	R			U/E	
		from Apportionment												
		Unexpended Obligations - Unpaid		Е				С		R			U/E	3
		Unexpended Obligations - Unpaid		В				С		R			U/E	3
8B3		Unexpended Obligations - Prepaid/Advanced		E				С		R			U/E	3
8B3		Unexpended Obligations - Prepaid/Advanced		В				С		R			U/E	3
8B3	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				С		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				С		R			U/E	
8B3	4901	Expended Authority - Unpaid		Е				С		R			U/E	3
8B3	4901	Expended Authority - Unpaid		В				С		R			U/E	3
8B3	4902	Expended Authority - Paid		E				С		R			U/E	
8B3	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				С		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Paid Expended Authority		Е				С		R			U/E	
		d Balance												
9A Ap														
		Currently Available												
9A1	4510	Apportionments		Е							Α		U	
9A1	4610	Allotments - Realized Resources		Е									U	
9A1	4700	Commitments		E									U	
		ted (+ or -)												
9A2	4590	Apportionments Unavailable - Anticipated Resources		Е									U	5
OR Eve	mnt fr	om Apportionment												
9B EX		Unobligated Funds Not Subject to Apportionment		E									U	\vdash
30	+020	Onobligated Funds Not Subject to Apportionment	-										U	\vdash
9C Oth	er Ava	ı ilable												$\vdash \vdash$
9C	1	Used only with prior OMB approval												\vdash
		I = = = = : E.i.e. e.i.e. ekkiese.												

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

		USSGL Account					USSG	L Attrik	outes/1				
Line No.	No.	Title		Begin End/3	Legis. Ind.	Pub. Law No.		Apport. Cat. B		Avail. Time	Trans. Partner		Add Info
10 Uno	bligate	ed Balance Not Available											
		ned for Subsequent Periods											
10A	4510	Apportionments		Е						S		U	
10B De	eferred												
10B	4430	Unapportioned Authority - OMB Deferral		Е								U	
10C W	ithheld	I I Pending Rescission											
10C	4420	Unapportioned Authority - Pending Rescission		Е								U	
10D Ot	her	<u> </u>										 	
10D	4060	Anticipated Collections from Non-Federal Sources	С	E								U	5
10D	4070	Anticipated Collections from Federal Sources	С	E								U	5
10D	4210	Anticipated Reimbursements and Other Income	С	E								U	5
10D	4310	Anticipated Recoveries of Prior-Year Obligations	С	Е								U	5
10D	4450	Unapportioned Authority		Е								U	
10D	4630	Funds Not Available for Commitment/Obligation		Е								U	
10D	4650	Allotments - Expired Authority		Е								E	
11 Tota	al Statı	Lus of Budgetary Resources						<u> </u>				<u> </u>	<u> </u>

This line is calculated. Same as sum of amounts shown on lines 8 through 10.

		USSGL Account	USSGL Attributes/1											
Line			Debit/	Begin	Auth.	Legis.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No.	No.	Title	Credit	End/3	Type	Ind.	No.	Categ.	Cat. B	Flag	Time	Partner	Status/2	Info.
RELA	TIONSH	HIP OF OBLIGATIONS TO OUTLAYS												
12 Obl		Balance, Net as of October 1												
12		Unfilled Customer Orders Without Advance		В								Е	U/E	
12		Appropriation Trust Fund Expenditure Transfers - Receivable		В									U/E	
12		Reimbursements and Other Income Earned - Receivable		В								Е	U/E	
12		Actual Program Fund Subsidy Receivable - Definite - Current		В									U/E	
12	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		В									U/E	
12	4283	Interest Receivable from Treasury		В									U/E	
12	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		В									U/E	
12	4285	Receivable from the Liquidating Fund		В									U/E	
12	4286	Receivable from the Financing Fund		В									U/E	
12	4287	Other Federal Receivables		В									U/E	
12	4801	Unexpended Obligations - Unpaid		В									U/E	
12	4901	Expended Authority - Unpaid		В									U/E	
13 Obl	l igated	l Balance Transferred, Net (+ or -)												
13	4831	Unexpended Obligations, Transferred - Unpaid		Е									U/E	
13	4931	Expended Authority, Transferred - Unpaid		Е									U/E	

SF 133	USSGL Account USSGL Attributes/1													
L.		USSGL Account				-								
Line							Pub. Law				Avail.	Trans.	TAFS	Addl.
No.		Title	Credit	End/3	Type	Ind.	No.	Categ.	Cat. B	Flag	Time	Partner	Status/2	Info.
		Balance, Net, End of Period												
14A A		s Receivable (-)												
14A		Appropriation Trust Fund Expenditure Transfers - Receivable		Е									U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		Е								Е	U/E	
14A		Actual Program Fund Subsidy Receivable - Definite - Current		Е									U/E	
14A	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		Е									U/E	
14A	4283	Interest Receivable from Treasury		E									U/E	
14A	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		Е									U/E	
14A	4285	Receivable from the Liquidating Fund		Е									U/E	
14A	4286	Receivable from the Financing Fund		Е									U/E	
14A	4287	Other Federal Receivables		Е									U/E	
14B U	nfilled	Customer Orders from Federal Sources (-)												
14B	4221	Unfilled Customer Orders Without Advance		Е								Е	U/E	6
14C U	ndelive	ered orders (+)												
14C	4801	Unexpended Obligations - Unpaid		Е									U/E	
14C	4831	Unexpended Obligations, Transferred - Unpaid		E									U/E	
14C		Downward Adjustments of Prior-Year Unpaid Unexpended Obligations		E									U/E	
14C	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E									U/E	
14D A	count	 s Payable (+)												
14D A		Expended Authority - Unpaid		E									U/E	
14D		Expended Authority, Transferred-Unpaid	-	E					-				U/E	\vdash
14D		Downward Adjustments of Prior - Year Unpaid Expended Authority	-	E					-				U/E	\vdash
140				Е									U/E	
14D	4981	Upward Adjustments of Prior - Year Unpaid Expended Authority		Е									U/E	
<u> </u>			<u> </u>						<u> </u>					L

51 150	USSGL Account USSGL Attributes/1													
Line			Debit/	Begin	Auth.	Legis.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No.	No.	Title	Credit	End/3	Type	Ind.	No.	Categ.	Cat. B	Flag	Time	Partner	Status/2	Info.
15 Out	lays													
15A Di	isburse	ements (+)												
15A	4802	Unexpended Obligations - Prepaid/Advanced		Е									U/E	3
		Unexpended Obligations - Prepaid/Advanced		В									U/E	3
15A	4882	Upward Adjustments of Prior - Year Prepaid/Advanced		Е									U/E	
		Unexpended Obligations												
15A		Expended Authority - Paid		Е									U/E	
15A	4982	Upward Adjustments of Prior - Year Paid Expended Authority		Е									U/E	
15B C	ollectio	ons (-)												
15B	4222	Unfilled Customer Orders With Advance		Е									U/E	3,6
15B	4222	Unfilled Customer Orders With Advance		В									U/E	3,6
15B		Reimbursements and Other Income Earned - Collected		Е									U/E	
15B		Appropriation Trust Fund Expenditure Transfers - Collected		Е									U/E	
15B	4261	Actual Collection of Fees		Е									U/E	
15B	4262	Actual Collection of Loan Principal		Е									U/E	
15B	4263	Actual Collection of Loan Interest		Е									U/E	
15B	4264	Actual Collection of Rent		Е									U/E	
15B		Actual Collections from Sale of Foreclosed Property		Е									U/E	
15B	4266	Other Actual Collections - NonFederal		Е									U/E	
15B		Actual Program Fund Subsidy Collected - Definite - Current		Е									U/E	
15B	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		Е									U/E	
15B	4273	Interest Collected from Treasury		Е									U/E	
15B	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		Е									U/E	
15B		Actual Collections from Liquidating Fund		Е									U/E	
		Actual Collections from Financing Fund		Е									U/E	
15B	4277	Other Actual Collections - Federal		Е									U/E	
15B	4872	Downward Adjustments of Prior - Year Prepaid/Advanced		Е									U/E	
		Unexpended Obligations Refunds Collected												
15B	4972	Downward Adjustments of Prior - Year Paid Expended Authority Refunds Collected		E									U/E	

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

ADDITIONAL INFORMATION:

- 1/ For an explanation of FACTS II attributes, refer to the attachment fiscal 2001 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ FACTS II supplied attribute.
- 3/ When an SF 133 line number uses both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 4/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650 and 4620.
- 5/ Zero for yearend preclosing trial balance.
- 6/ For yearend reporting of expiring Treasury Appropriation Fund Symbol (TAFS) accounts, obligations incurred must equal unfilled customer orders.

T/L S2 01-02 V - 16 May 2001

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2001 Reporting

	S 2108	onig otatoni	SGL Account			SGL A	ttributes/1		$\overline{}$
Column	Auth. Ind./2			Begin	Def./Indef.	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Flag	Type	Source	Partner	Info
	For all Unexp	ended Bala	ances:						
1		Treasury A	ppropriation/Fund Symbol						<u> </u>
2		Treasury S	unnlind						-
		Treasury S	иррнеи Т	+					
3		N/A							+
		14//							
4		4350	Canceled Authority	Е					
4		4391	Adjustments to Indefinite No-Year Authority	Е					†
			,				<u> </u>	<u> </u>	
5		1010	Fund Balance With Treasury	Е					
	For Appropri	ation/Fund	Symbols with Unrealized Discounts:						
6	911	1611	Discount on U.S. Treasury Securities Issued by Public Debt	Е				F	2
6	911	1621	Discount on Securities Other Than Public Debt Securities	Е				F	2,3
	Fan Annanai	-4: /F	Complete a write Improved Complete						<u> </u>
	For Appropria	ation/Fund	Symbols with Imprest Funds:						
6	921	1120	Imprest Funds	Е			<u> </u>		2
6	921	1130	Funds Held by the Public	E					2
	321	1100	I dilacticia by the tablic	_					
	For Appropri	ation/Fund	Symbols with Unamortized Discounts or Premiums:				<u> </u>		
6	931	1611	Discount on U.S. Treasury Securities Issued by Public Debt	Е				F	2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by Public Debt	Е				F	2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	Е				F	2,4
6	931	1621	Discount on Securities Other Than Public Debt Securities	Е				F	2,3,4
6	931	1622	Premium on Securities Other Than Public Debt Securities	Е				F	2,4
6	931	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	Е				F	2,4
	For Appropri	ation/Fund	Symbols with Investments in Treasury Securities:		1		1		
6	971	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E			ļ	F	
ь	9/1	1010	Investments in 0.5. Treasury Securities issued by Public Debt					F	2
	For Appropri	ation/Fund	I Symbols with Investments in Agency Securities:	1]		<u> </u>		
	I or Approprie	anonyi unu	Symbolo with investments in Agency occurries.						\vdash
6	972	1620	Investments in Securities Other Than Public Debt Securities	E				F	2,3
	312	1020	Investments in coodinates office that it ubits best decunites						

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2001 Reporting

	5 2108	omig ottatom	SGL Account			SGL	Attributes		
Column	Auth. Ind.			Begin	Def./Indef.	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Flag	Type	Source	Partner	Info
1		Treasury A	ppropriation/Fund Symbol						
		T	l malia d						
2		Treasury S	иррнеа Г						
3	951	4141	Current-Year Borrowing Authority Realized - Definite	Е	D	В	т —		2
3	962	4141	Current-Year Borrowing Authority Realized - Definite	E	D	В	P		2
3	951	4143	Actual Reductions to Borrowing Authority	E	D	В	<u>'</u>		2
3	962	4143	Actual Reductions to Borrowing Authority Actual Reductions to Borrowing Authority	E	D	В	P		2
3	951	4392	Rescissions - Current-Year	Ē	D	В	<u>'</u>		2
3	962	4392	Rescissions - Current-Year	E	D	В	P		2
3	951	4393	Rescissions - Prior-Year	E	D	В	T T		2
3	962	4393	Rescissions - Prior-Year	E	D	В	P		2
4	951	4145	Borrowing Authority Converted to Cash	Е	D	В	Т		2
4	962	4145	Borrowing Authority Converted to Cash	Е	D	В	Р		2
5		N/A							
	CALC (2 +/-:	3 - 4) Also							
6	951	4141	Current-Year Borrowing Authority Realized - Definite	E	D	В	Т		2
6	962	4141	Current-Year Borrowing Authority Realized - Definite	Е	D	В	Р		2
6	951	4143	Actual Reductions to Borrowing Authority	E	D	В	Т		2
6	962	4143	Actual Reductions to Borrowing Authority	Е	D	В	Р		2
6	951	4145	Borrowing Authority Converted to Cash	Е	D	В	Т		2
6	962	4145	Borrowing Authority Converted to Cash	Е	D	В	Р		2
6	951	4149	Borrowing Authority Carried Forward	В	D	В	Т		2
6	962	4149	Borrowing Authority Carried Forward	В	D	В	Р		2
6	951	4392	Rescissions - Current-Year	Е	D	В	Т		2
6	962	4392	Rescissions - Current-Year	Е	D	В	Р		2
6	951	4393	Rescissions - Prior-Year	Е	D	В	T		2
6	962	4393	Rescissions - Prior-Year	E	D	В	Р		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2001 Reporting

FM:	S 2108		SGL Account			SGL	Attributes		
Column	Auth. Ind.			Begin	Def./Indef.	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Flag	Type	Source	Partner	Info
1		Treasury A	ppropriation/Fund Symbol						
-		 							
2		Treasury S	upplied						
3	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E		В	Т		2
3	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E	·	В	P		2
4	951	4145	Borrowing Authority Converted to Cash	E		В	Т		2
4	962		Borrowing Authority Converted to Cash	E	İ	В	P		2
5	951	4143	Actual Reductions to Borrowing Authority	E		В	T		2
5	962	4143	Actual Reductions to Borrowing Authority	E	ı	В	Р		2
	CALC (2 + 3	-4-5) Als	o Equals:						
6	951	4142	Current-Year Borrowing Authority Realized - Indefinite	Е	I	В	Т		2
6	962	4142	Current-Year Borrowing Authority Realized - Indefinite	Е	1	В	Р		2
6	951	4143	Actual Reductions to Borrowing Authority	E	I	В	Т		2
6	962	4143	Actual Reductions to Borrowing Authority	E	I	В	Р		2
6	951	4145	Borrowing Authority Converted to Cash	E	I	В	T		2
6	962	4145	Borrowing Authority Converted to Cash	E	I	В	Р		2
6	951	4149	Borrowing Authority Carried Forward	В	1	В	T		2
6	962	4149	Borrowing Authority Carried Forward	В	I	В	Р		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2001 Reporting

FM:	S 2108		SGL Account			SGL	Attributes		
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1		Treasury A	ppropriation/Fund Symbol						
		<u> </u>							
2		Treasury S	upplied		1				
3	941	4131	Current-Year Contract Authority Realized - Definite	E	D	С			2
4	941	4135	Contract Authority Liquidated	E	D	С			2
5	941	4133	Actual Adjustments to Contract Authority	Е	D	С			2
5	941	4392	Rescissions - Current-Year	Е	D	С			2
5	941	4393	Rescissions - Prior-Year	E	D	С			2
	CALC (2 + 3	- 4 +/- 5) A	l Iso Equals:						
6	941	4131	Current-Year Contract Authority Realized - Definite	E	D	С			2
6	941	4133	Actual Adjustments to Contract Authority	Е	D	С			2
6	941	4135	Contract Authority Liquidated	E	D	С			2
6	941	4139	Contract Authority Carried Forward	В	D	С			2
6	941	4392	Rescissions - Current-Year	Е	D	С			2
6	941	4393	Rescissions - Prior-Year	Е	D	С			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2001 Reporting

FMS	S 2108		SGL Account			SGL	Attributes		
Column	Auth. Ind.			Begin	Def./Indef.	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Flag	Type	Source	Partner	Info
1		Treasury A	ppropriation/Fund Symbol						
2		Treasury S	upplied						
3	941	4132	Current-Year Contract Authority Realized - Indefinite	Е	I	С			2
4	941	4135	Contract Authority Liquidated	Е		С			2
7	041	4100	Contract Authority Enquiraction						
5	941	4133	Actual Adjustments to Contract Authority	Е	I	С			2
	CALC (2+3	<u> </u> 3 - 4 - 5) Als	l so Equals:						
6	6 941 413		Current-Year Contract Authority Realized - Indefinite	Е		С			2
6	941		Actual Adjustments to Contract Authority	Е		С			2
6	941	4135	Contract Authority Liquidated	Е		С			2
6	941	4139	Contract Authority Carried Forward	В	ı	С			2

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2001 Reporting

FM	S 2108		SGL Account			SGL A	ttributes/1		
Column	Auth. Ind./2			Begin	Def./Indef.	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Flag	Type	Source	Partner	Info
	For all Treasu	ıry Appropr	riation Fund Symbols:						
7		4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred	E		Р		F	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E		S		F	
7		4251	Reimbursements and Other Income Earned - Receivable	E		S		E	
7		4281	Actual Program Fund Subsidy Receivable - Definite - Current	Е	D	S		F	
7		4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E	I	S		F	
7		4283	Interest Receivable From Treasury	E		S		F	
7		4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Е	I	S		F	
7		4285	Receivable from the Liquidating Fund	E		S		F	
7		4286	Receivable from the Financing Fund	E		S		F	
7		4287	Other Federal Receivables	Е		S		F	
8		4221	Unfilled Customer Orders Without Advance	E		S		E	
9			Unexpended Obligations - Unpaid	Е					
9			Unexpended Obligations, Transferred - Unpaid	E					
9		4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E					
9		4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Е					
10			Expended Authority - Unpaid	E					
10		4931	Expended Authority, Transferred - Unpaid	Е					
10		4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Е					
10		4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E					
	CALC (5 + 6 Authority; an	d Zero for I	10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract ndefinite Borrowing and Contract Authority. Also Equals:						
11			Auth. Made Avail. from Receipt or Approp. Balances Previously Precluded from Obligation	E		P			
11			Auth. Made Avail. from Offsetting Collections Balances Prev. Precluded from Obligation	E		S			
11			Receipts Not Available for Obligation Upon Collection	E		P			
11			Receipts and Appropriations Temporarily Precluded from Obligation	E		P			
11		4398	Offsetting Collections Temporarily Precluded from Obligation	Е		S			
11			Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	Е					
11		4450	Unapportioned Authority	E					
11			Apportionments	Е					
11			Allotments - Realized Resources	E					
11			Unobligated Funds Not Subject to Apportionment	E					
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E					
11		4700	Commitments	E					

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2001 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment fiscal 2001 "Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments, and include the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority to Borrow from the Treasury
962	Authority to Borrow from the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ While Federal agencies may have nonFederal investments, FACTS II will report only Federal investments.

4/ "Authorization Indicator" (RT7 Indicator) 931 can be used only when authorized by Treasury.

Line <u>No</u>	Pre/ <u>Post</u>		Acct <u>No</u>	Account <u>Title</u>	-	Fed/ <u>NFed</u>	Cov <u>NCov</u>	Additional Information Required
1A1	Post	Е	1010	Fund Balance With Treasury	Е	Fed		
	Post		1010	Fund Balance With Treasury	Ō	Fed		
1A2	Post	Е	1310	Accounts Receivable	Е	Fed		
	Post		1310	Accounts Receivable	0	Fed		
1A2	Post	Е	1319	Allowance for Loss on Accounts Receivable	Ε	Fed		
1A2	Post	Е	1319	Allowance for Loss on Accounts Receivable	0	Fed		
1A2	Post	Е	1320	Employment Benefit Contributions Receivable	Ε	Fed		
1A2	Post	Е	1325	Taxes Receivable	Ε	Fed		
1A2	Post	Е	1329	Allowance for Loss on Taxes Receivable	Ε	Fed		
1A2	Post	Е	1330	Receivable for Transfers of Currently Invested Balances	Ε	Fed		
1A2	Post	Е	1335	Expenditure Transfers Receivable	Ε	Fed		
1A2	Post	Е	1340	Interest Receivable	Ε	Fed		Related to accounts receivable
1A2	Post	Е	1340	Interest Receivable	0	Fed		Related to accounts receivable
1A2	Post	Е	1349	Allowance for Loss on Interest Receivable	Ε	Fed		Related to accounts receivable
1A2	Post	Е	1349	Allowance for Loss on Interest Receivable	0	Fed		Related to accounts receivable
1A2	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A2	Post	Е	1360	Penalties, Fines and Administrative Fees Receivable	0	Fed		Related to accounts receivable
1A2	Post	Е	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	Е	Fed		Related to accounts receivable
1A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A3	Post	Е	1340	Interest Receivable	Е	Fed		Related to loans receivable
1A3	Post	Е	1349	Allowance for Loss on Interest Receivable	Ε	Fed		Related to loans receivable
1A3	Post	Е	1350	Loans Receivable	Ε	Fed		
1A3	Post	Е	1359	Allowance for Loss on Loans Receivable	Ε	Fed		
1A3	Post	Е	1360	Penalties, Fines and Administrative Fees Receivable	Ε	Fed		Related to loans receivable
1A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable
1A4	Post	F	1340	Interest Receivable	Е	Fed		Related to investments
	Post		1349	Allowance for Loss on Interest Receivable	Ē	Fed		Related to investments
	Post		1610	Investments in U.S. Treasury Securities Issued by Public	Ē	Fed		Total of involutions
	Post		1611	Discount on U.S. Treasury Securities Issued by Public Debt	E	Fed		

	Pre/ <u>Post</u>		Acct <u>No</u>	Account <u>Title</u>	Ent/ <u>Non</u>	Fed/ <u>NFed</u>	Cov <u>NCov</u>	Additional Information Required
	Post Post		1612 1613	Premium on U.S. Treasury Securities Issued by Public Debt Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E E	Fed Fed		
	Post Post		1620 1621	Investments in Securities Other Than Public Debt Securities Discount on Securities Other Than Public Debt Securities	E E	Fed Fed		
	Post Post		1622 1623	Premium on Securities Other Than Public Debt Securities Amortization of Premium and Discount on Securities Other Than Public Debt Securities	E E	Fed Fed		
1A4	Post	Е	1690	Other Investments	Е	Fed		
	Post Post		1410 1410	Advances to Others Advances to Others	E O	Fed Fed		
	Post		1450	Prepayments	Ē	Fed		
	Post		1450	Prepayments	Ō	Fed		
	Post		1920	Unrequisitioned Authorized Appropriations	E	Fed		
	Post		1921	Receivable from Appropriations	Е	Fed		Do not use without permission from Treasury/OMB.
1A5	Post	Е	1990	Other Assets	Ε	Fed		•
1A5	Post	E	1990	Other Assets	0	Fed		
1A6			CALC	(1A11A5)				
1B1	Post	Е	1110	Undeposited Collections	Е	NFed		
1B1	Post	Е	1110	Undeposited Collections	0	NFed		
1B1	Post	Е	1120	Imprest Funds	Ε	NFed		
1B1	Post	Е	1120	Imprest Funds	0	NFed		
1B1	Post	Е	1130	Funds Held by the Public	Ε	NFed		
	Post		1190	Other Cash	Ε	NFed		
	Post		1190	Other Cash	0	NFed		
	Post		1195	Other Monetary Assets	E	NFed		
	Post		1195	Other Monetary Assets	0	NFed		
	Post		1200	Foreign Currency	E	NFed		
	Post		1200	Foreign Currency	0	NFed		
1B1	Post	E	1531	Seized Monetary Instruments	0	NFed		

Line <u>No</u>	Pre/ Post		Acct <u>No</u>	Account <u>Title</u>	Ent/ Fed/ Cov Non NFed NCov			Additional Information Required	
1B1	Post	E	1532	Seized Cash Deposited					
1B2	Post	E	1340	Interest Receivable	Е	NFed		Related to investments	
1B2	Post	E	1349	Allowance for Loss on Interest Receivable	Ε	NFed		Related to investments	
1B2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	Ε	NFed			
1B2	Post	Е	1621	Discount on Securities Other Than Public Debt Securities	Ε	NFed			
1B2	Post	Е	1622	Premium on Securities Other Than Public Debt Securities	Ε	NFed			
1B2	Post	Е	1623	Amortization of Premium and Discount on Securities Other	Е	NFed			
				Than Public Debt Securities					
1B2	Post	Е	1690	Other Investments	Е	NFed			
1B3	Post	F	1310	Accounts Receivable	Е	NFed			
1B3	Post		1310	Accounts Receivable	Ō	NFed			
1B3	Post		1319	Allowance for Loss on Accounts Receivable					
1B3	Post		1319	Allowance for Loss on Accounts Receivable					
1B3	Post		1320	Employment Benefit Contributions Receivable					
1B3	Post		1340					Related to accounts receivable	
1B3	Post		1340	Interest Receivable	0	NFed		Related to accounts receivable	
1B3	Post		1349	Allowance for Loss on Interest Receivable	E	NFed		Related to accounts receivable	
1B3	Post	Ε	1349	Allowance for Loss on Interest Receivable	0	NFed		Related to accounts receivable	
1B3	Post		1360	Penalties, Fines and Administrative Fees Receivable	Ε	NFed		Related to accounts receivable	
1B3	Post	Ε	1360	Penalties, Fines and Administrative Fees Receivable	0	NFed		Related to accounts receivable	
1B3	Post		1369	Allowance for Loss on Penalties, Fines and Administrative	Ε	NFed		Related to accounts receivable	
				Fees Receivable					
1B3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	0	NFed		Related to accounts receivable	
1B4	Post	Е	1325	Taxes Receivable	0	NFed			
1B4	Post	Е	1329	Allowance for Loss on Taxes Receivable	Ο	NFed			
1B5	Post	E	1340	Interest Receivable	Е	NFed		Related to loans	
1B5	Post		1349	Allowance for Loss on Interest Receivable	Е	NFed		Related to loans	
1B5	Post		1350	Loans Receivable	E	NFed			
1B5	Post		1359	Allowance for Loss on Loans Receivable	E	NFed			
_	Post		1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans	
_						_			

Line <u>No</u>	Pre/ Post		Acct <u>No</u>	Account <u>Title</u>		Fed/ <u>NFed</u>	Cov <u>NCov</u>	Additional Information Required			
1B5	Post	Е	1369	Allowance for Loss on Penalties, Fines and Administrative E NFed Related to loans rees Receivable							
1B5	Post	Е	1399	Allowance for Subsidy	Ε	NFed					
1B5	Post	Е	1551	Foreclosed Property	Ε	NFed					
1B5	Post	Е	1559	Foreclosed Property - Allowance	Е	NFed					
1B6	Post	Е	1511	Operating Materials and Supplies Held for Use	Ε	NFed					
1B6	Post	Ε	1512	Operating Materials and Supplies Held in Reserve for Future	Ε	NFed					
1B6	Post	Е	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	Е	NFed					
1B6	Post	Е	1521	Inventory Purchased for Resale	Е	NFed					
	Post		1522	Inventory Held in Reserve for Future Sale	Ε	NFed					
	Post		1523	Inventory Held for Repair							
1B6	Post	Е	1524	ventory - Excess, Obsolete and Unserviceable E NFed							
	Post		1525	Inventory - Raw Materials							
1B6	Post	Е	1526	Inventory - Work-in-Process	Ε	NFed					
1B6	Post	Е	1527	Inventory - Finished Goods	Ε	NFed					
1B6	Post	Ε	1529	Inventory - Allowance	Ε	NFed					
1B6	Post	Е	1541	Forfeited Property Held for Sale	Ε	NFed					
1B6	Post	Е	1542	Forfeited Property Held for Donation or Use	Ε	NFed					
1B6	Post	Е	1549	Forfeited Property - Allowance	Ε	NFed					
1B6	Post	Е	1561	Commodities Held Under Price Support and Stabilization Support Programs	Е	NFed					
1B6	Post	F	1569	Commodities - Allowance	Е	NFed					
	Post		1571	Stockpile Materials Held in Reserve	E	NFed					
	Post		1572	Stockpile Materials Held for Sale	E	NFed					
	Post		1591	Other Related Property	E	NFed					
	Post		1599	Other Related Property - Allowance	Ē	NFed					
	Post		1711	Land and Land Rights	Е	NFed					
1B7	Post	Е	1712	Improvements to Land	Ε	NFed					
1B7	Post	Е	1719	Accumulated Depreciation on Improvements to Land	Ε	NFed					
1B7	Post	Е	1720	Construction-in-Progress	Ε	NFed					
1B7	Post	E	1730	Buildings, Improvements and Renovations	Е	NFed					

Line <u>No</u>	Pre/ Post		Acct <u>No</u>	Account <u>Title</u>	Ent/ Fed/ Cov Non NFed NCov			Additional Information Required		
1B7	Post	Е	1739	Accumulated Depreciation on Buildings, Improvements and E NFed Renovations						
1B7	Post	Е	1740	Other Structures and Facilities	Ε	NFed				
1B7	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	Ε	NFed				
1B7	Post	E	1750	Equipment	Ε	NFed				
1B7	Post	Е	1759	Accumulated Depreciation on Equipment	Ε	NFed				
1B7	Post	Е	1810	Assets Under Capital Lease	Ε	NFed				
1B7	Post	Е	1819	Accumulated Depreciation on Assets Under Capital Lease	Ε	NFed				
1B7	Post	Е	1820	Leasehold Improvements	Ε	NFed				
1B7	Post	E	1829	Accumulated Amortization on Leasehold Improvements	Е	NFed				
1B7	Post	F	1830	Internal Use Software	Е	NFed				
1B7	Post		1839	Accumulated Amortization on Internal Use Software E NFed						
1B7	Post		1840	Other Natural Resources						
	Post		1849	Allowance for Depletion	E E	NFed NFed				
	Post		1890	Other General Property, Plant and Equipment	Ε	NFed				
1B8	Post	E	1410	Advances to Others	Е	NFed				
1B8	Post	E	1410	Advances to Others	0	NFed				
1B8	Post	Ε	1450	Prepayments	Ε	NFed				
1B8	Post	Ε	1450	Prepayments	0	NFed				
1B8	Post	E	1990	Other Assets	Ε	NFed				
1B8	Post	E	1990	Other Assets	0	NFed				
2			CALC	(1A6 1B8)						
3A1	Post	E	2110	Accounts Payable		Fed	С			
3A1	Post	Е	2120	Disbursements in Transit		Fed	С			
3A1	Post	Е	2140	Accrued Interest Payable		Fed	С	Related to accounts payable		
3A1	Post	Е	2150	Payable for Transfers of Currently Invested Balances		Fed	С			
3A1	Post	Е	2155	Expenditure Transfers Payable		Fed	С	Related to accounts payable		
3A1	Post	Е	2170	Subsidy Payable to Financing Account		Fed	С			
3A1	Post	Е	2170 Subsidy Payable to Financing Account Fed NC							
3A1	Post	Е	2179	Contra Liability for Subsidy Payable to Financing Account		Fed	С			

Line <u>No</u>	Pre/ <u>Post</u>		Acct <u>No</u>	Account <u>Title</u>	Ent/ Fed/ Non NFed	Cov <u>NCov</u>	Additional Information Required				
3A2	Post	Е	2140	Accrued Interest Payable	Fed	С	Related to debt				
3A2	Post	Е	2140	Accrued Interest Payable	Fed	NC	Related to debt				
3A2	Post	Е	2510	Principal Payable to Treasury	Fed	С					
3A2	Post	Е	2510	Principal Payable to Treasury	Fed	NC					
3A2	Post	Е	2520	Principal Payable to Federal Financing Bank	Fed	С					
3A2	Post	Е	2520	Principal Payable to Federal Financing Bank	Fed	NC					
3A2	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	Fed	С					
3A2	Post	Е	2540	Participation Certificates	Fed	С					
	Post		2540	Participation Certificates	Fed	NC					
	Post		2590	Other Debt	Fed	С					
	Post		2590	Other Debt	Fed	NC					
0.4.0	Dest	_	0400		F . 1	0					
	Post		2130	ontract Holdbacks Fed C							
	Post		2190		Other Accrued Liabilities Fed C						
3A3	Post		2190	Other Accrued Liabilities	Fed	NC					
3A3 3A3	Post Post		2213	Employer Contributions and Payroll Taxes Payable	Fed	С					
3A3	Post		2215 2225	Other Post-Employment Benefits Due and Payable	Fed Fed	C NC					
3A3	Post		2223	Unfunded FECA Liability Other Unfunded Employment Related Liability	Fed	NC					
3A3	Post		2310	Advances from Others	Fed	C					
3A3	Post		2320	Deferred Credits	Fed	C					
	Post		2320	Deferred Credits	Fed	NC					
	Post		2400	Liability for Deposit Funds, Clearing Accounts and	Fed	C					
				Undeposited Collections							
	Post		2920	Contingent Liabilities	Fed	С					
	Post		2920	Contingent Liabilities	Fed	NC					
3A3	Post		2940	Capital Lease Liability	Fed	С					
	Post		2940	Capital Lease Liability	Fed	NC					
	Post		2950		Liability for Subsidy Related to Undisbursed Loans Fed C						
	Post		2960	Accounts Payable Canceled Fed NC							
	Post		2970	· · · · · · · · · · · · · · · · · · ·	Resources Payable to Treasury Fed C						
3A3	Post		2980	Custodial Liability	Fed	NC					
3A3	Post	E	2990	Other Liabilities	Fed	С					

Line <u>No</u>	Pre/ <u>Post</u>		Acct <u>No</u>	Account <u>Title</u>	Ent/ Fed/ Cov Non NFed NCov			Additional Information Required
3A3	Post	E	2990	Other Liabilities		Fed		
3A4			Calc: ((3A1 3A3)				
3B1 3B1 3B1	Post Post Post	Е	2110 2120 2140	Accounts Payable Disbursements in Transit Accrued Interest Payable		NFed NFed NFed	C C C	Related to accounts payable
3B2	Post	Е	2180	Loan Guarantee Liability		NFed	С	
3B3 3B3 3B3 3B3	Post Post Post	E E	2140 2140 2530 2530	Accrued Interest Payable Accrued Interest Payable Securities Issued by Federal Agencies Under General and Special Financing Authority, Net Securities Issued by Federal Agencies Under General and Special Financing Authority, Net		NFed NFed NFed	C NC C NC	Related to debt Related to debt
3B3 3B3 3B3 3B3	Post Post Post Post	E E	2540 2540 2590 2590	Participation Certificates Participation Certificates Other Debt Other Debt		NFed NFed NFed NFed	C NC C NC	
3B4 3B4 3B4 3B4 3B4 3B4 3B4 3B4 3B4	Post Post Post Post Post Post Post Post	E E E E E E	2610 2610 2620 2620 2630 2630 2650 2650 2690 2690	Actuarial Pension Liability Actuarial Pension Liability Actuarial Health Insurance Liability Actuarial Health Insurance Liability Actuarial Life Insurance Liability Actuarial Life Insurance Liability Actuarial FECA Liability Actuarial FECA Liability Other Actuarial Liabilities Other Actuarial Liabilities		NFed NFed NFed NFed NFed NFed NFed NFed	$\begin{array}{c} C & C & C & C & C & C & C & C & C & C $	
3B5 3B5	Post Post		2995 2995	Estimated Cleanup Cost Liability Estimated Cleanup Cost Liability		NFed NFed	C NC	

Line <u>No</u>	Pre/ Post		Acct <u>No</u>	Account <u>Title</u>		Fed/ NFed	Cov NCov	Additional Information Required			
·								-			
206	Post	_	2160	Entitlement Reposite Due and Davable		NFed	С				
	Post		2160	Entitlement Benefits Due and Payable Entitlement Benefits Due and Payable		NFed	NC				
300	1 031	_	2100	Entitionion Benefits Bue and Fayable		IVI Ca	140				
3B7	Post	Е	2130	Contract Holdbacks		NFed	С				
3B7	Post	Е	2190	Other Accrued Liabilities		NFed	С				
3B7	Post	Е	2190	Other Accrued Liabilities		NFed	NC				
3B7	Post	Е	2210	Accrued Funded Payroll and Leave		NFed	С				
3B7	Post	Е	2211	Withholdings Payable		NFed	С				
3B7	Post	Е	2213	Employer Contributions and Payroll Taxes Payable		NFed	С				
3B7	Post	Е	2215	Other Post-Employment Benefits Due and Payable		NFed	С				
3B7	Post	Е	2216	Pension Benefits Due and Payable to Beneficiaries		NFed	С				
3B7	Post	Е	2217	Benefit Premiums Payable to Carriers	·						
3B7	Post	Е	2218	ife Insurance Benefits Due and Payable to Beneficiaries NFed C							
3B7	Post	Е	2220	Infunded Leave NFed NC							
3B7	Post	Е	2290	Other Unfunded Employment Related Liability		NFed	NC				
3B7	Post	Е	2310	Advances from Others		NFed	С				
3B7	Post	Е	2320	Deferred Credits		NFed	С				
3B7	Post	Е	2320	Deferred Credits		NFed	NC				
0.0.7	ъ.	_	0.400	111111111111111111111111111111111111111			•				
3B7	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections		NFed	С				
3B7	Post	E	2910	Prior Liens Outstanding on Acquired Collateral		NFed	NC				
	Post		2920	Contingent Liabilities		NFed	C				
	Post		2920	Contingent Liabilities		NFed	NC				
3B7			2940	Capital Lease Liability		NFed	С				
3B7	Post		2940	Capital Lease Liability		NFed	NC				
3B7	Post		2960	Accounts Payable Canceled		NFed	NC				
	Post		2980	Custodial Liability		NFed	NC				
	Post		2990	Other Liabilities		NFed	С				
	Post		2990	Other Liabilities		NFed	NC				
4			CALC	(3A43B7)							
7			JALO	(0.14001)							

⁵ Commitments and Contingencies (Note 16)

	Pre/ T Post B		ct Account <u>Title</u>	Fed/ NFed	Cov NCov	Additional Information Required
6A	Post E	310	00 Unexpended Appropriations			
6B	Post E	33	0 Cumulative Results of Operations			
7		CA	LC (6A +6B)			
8		CA	LC (4+7)			

Statement of Net Cost for Fiscal 2001 Reporting

_	Pre/ Post			Account <u>Title</u>	Additional Information Required
1A1	Pre	Е	6100	Operating Expenses/Program Costs	Federal. Production
1A1	Pre	Е	6190	Contra Bad Debt Expense - Incurred for Others	Federal. Production
1A1	Pre	Е	6310	Interest Expenses on Borrowing from Treasury	Production
1A1	Pre	Е	6320	Interest Expenses on Securities	Federal. Production
1A1	Pre	Е	6330	Other Interest Expenses	Federal. Production
1A1	Pre	Е	6400	Benefit Expense	Federal. Production
1A1	Pre	Е	6720	Bad Debt Expense	Federal. Production
1A1	Pre	Е	6730	Imputed Costs	Production
1A1	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	Federal. Production
1A1	Pre	Е	6800	Future Funded Expenses	Federal. Production
1A1	Pre	Е		Gains on Disposition of Assets	Federal. Production. Exchange
1A1	Pre	Е		Other Gains	Federal. Production. Exchange
1A1	Pre	Е	7210	Losses on Disposition of Assets	Federal. Production. Exchange
1A1	Pre	Е	7290	Other Losses	Federal. Production. Exchange
1A1	Pre	Е	7300	Extraordinary Items	Federal. Production
1A1	Pre	Ε	7500	Distribution of Income - Dividend	Federal. Production. Exchange
1A2	Pre	Е	6400	Benefit Expense	Federal. Nonproduction
1A2	Pre	Е	6800	Future Funded Expenses	Federal. Nonproduction. Excludes non-recurring cleanup costs.
1A2	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Federal. Nonproduction
1A2	Pre	Ε	6900	Nonproduction Costs	Federal. Nonproduction. Report stewardship costs separately.
1A2	Pre	Ε	7110	Gains on Disposition of Assets	Federal. Nonproduction. Exchange
1A2	Pre	Ε	7190	Other Gains	Federal. Nonproduction. Exchange
1A2	Pre	Е	7210	Losses on Disposition of Assets	Federal. Nonproduction. Exchange
1A2	Pre	Е	7290	Other Losses	Federal. Nonproduction. Exchange
1A2	Pre	Е	7300	Extraordinary Items	Federal. Nonproduction
1A2	Pre	Е	7500	Distribution of Income - Dividend	Federal. Nonproduction. Exchange

Statement of Net Cost for Fiscal 2001 Reporting

Line <u>No</u>	Pre/ Post			Account <u>Title</u>	Additional Information Required
1B1	Pre	Е	6100	Operating Expenses/Program Costs	Non-Federal. Production
1B1	Pre	Е	6190	Contra Bad Debt Expense - Incurred for Others	Non-Federal. Production
1B1	Pre	Е	6199	Adjustment to Subsidy Expense	Non-Federal. Production
1B1	Pre	Ε	6320	Interest Expenses on Securities	Non-Federal. Production
1B1	Pre	Ε	6330	Other Interest Expenses	Non-Federal. Production
1B1	Pre	Е	6400	Benefit Expense	Non-Federal. Production
1B1	Pre	Е	6500	Cost of Goods Sold	Non-Federal. Production
1B1	Pre	Е	6600	Applied Overhead	Non-Federal. Production
1B1	Pre	Е	6710	Depreciation, Amortization and Depletion	Production
1B1	Pre	Е	6720	Bad Debt Expense	Non-Federal. Production
1B1	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	Non-Federal. Production
1B1	Pre	Е	6800	Future Funded Expenses	Non-Federal. Production
1B1	Pre	Е	7110	Gains on Disposition of Assets	Non-Federal. Production. Exchange
1B1	Pre	Е		Other Gains	Non-Federal. Production. Exchange
1B1	Pre	Е	7210	Losses on Disposition of Assets	Non-Federal. Production. Exchange
1B1	Pre	Е	7290	Other Losses	Non-Federal. Production. Exchange
1B1	Pre	Е	7300	Extraordinary Items	Non-Federal. Production
1B1	Pre	Е	7500	Distribution of Income - Dividend	Non-Federal. Production. Exchange
1B1	Pre	Е	7600	Changes in Actuarial Liability	Non-Federal. Production
1B2		Е		Benefit Expense	Non-Federal. Nonproduction
1B2	Pre	Е		Future Funded Expenses	Non-Federal. Nonproduction
1B2		Е		Nonproduction Costs	Non-Federal. Nonproduction. Report stewardship costs separately.
1B2		Е		Gains on Disposition of Assets	Non-Federal. Nonproduction. Exchange
1B2		Е		Other Gains	Non-Federal. Nonproduction. Exchange
1B2		Е		Losses on Disposition of Assets	Non-Federal. Nonproduction. Exchange
1B2		Е		Other Losses	Non-Federal. Nonproduction. Exchange
1B2		Е		Extraordinary Items	Non-Federal. Nonproduction
	Pre	Е		Distribution of Income - Dividend	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7600	Changes in Actuarial Liability	Non-Federal. Nonproduction
1C			CALC	C (1A11B2)	
1D	Pre			Revenue from Goods Sold	Federal/Non-Federal
1D	Pre	Е	5109	Contra Revenue for Goods Sold	Federal/Non-Federal

Statement of Net Cost for Fiscal 2001 Reporting

Line				Account				
<u>No</u>	<u>Post</u>	<u>Bal</u>	<u>No</u>	<u>Title</u>	Additional Information Required			
1D	Pre	Е	5200	Revenue from Services Provided	Federal/Non-Federal			
1D	Pre	Ε	5209	Contra Revenue for Services Provided	Federal/Non-Federal			
1D	Pre	Ε	5310	nterest Revenue Federal/Non-Federal. Exchange				
1D	Pre	Е	5319	Contra Revenue for Interest	Federal/Non-Federal. Exchange			
1D	Pre	Е	5320	Penalties, Fines and Administrative Fees Revenue	Federal/Non-Federal. Exchange			
1D	Pre	Ε	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Federal/Non-Federal. Exchange			
1D	Pre	Е		Benefit Program Revenue	Federal/Non-Federal			
1D	Pre	Е		Contra Revenue for Benefit Program Revenue	Federal/Non-Federal			
1D	Pre	Е	5500	Insurance and Guarantee Premium Revenue	Federal/Non-Federal			
1D		Е		Contra Revenue for Insurance and Guarantee Premium	Federal/Non-Federal			
1D		Е		Other Revenue	Federal/Non-Federal. Exchange			
1D	Pre	Е	5909	Contra Revenue for Other Revenue	Federal/Non-Federal. Exchange			
1E			CALC	C(1C - 1D)				
2	Pre	Е	6400	Benefit Expense	Nonproduction. Cost not assigned to programs.			
2	Pre	Е	6800	Future Funded Expenses	Nonproduction. Cost not assigned to programs.			
2	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not				
				Requiring Current-Year Budget Authority (Unobligated)	Nonproduction. Cost not assigned to programs.			
2	Pre			Nonproduction Costs	Nonproduction. Cost not assigned to programs.			
2	Pre	Е		Gains on Disposition of Assets	Nonproduction. Cost not assigned to programs. Exchange			
2	Pre	Е		Other Gains	Nonproduction. Cost not assigned to programs. Exchange			
2	Pre	Е		Losses on Disposition of Assets	Nonproduction. Cost not assigned to programs. Exchange			
2	Pre	Е		Other Losses	Nonproduction. Cost not assigned to programs. Exchange			
2	Pre	Е		Extraordinary Items	Nonproduction. Cost not assigned to programs.			
2	Pre	Е		Distribution of Income - Dividend	Nonproduction. Cost not assigned to programs. Exchange			
2	Pre	Е	7600	Changes in Actuarial Liability	Nonproduction. Cost not assigned to programs.			

Statement of Net Cost for Fiscal 2001 Reporting

			Acct <u>No</u>	Account <u>Title</u>
3	Pre Pre Pre Pre	E E	5319 5900	Interest Revenue Contra Revenue for Interest Other Revenue Contra Revenue for Other Revenue
4			CALC	C(1E + 2 - 3)

Additional Information Required

Exchange revenue not attributable to programs. Exchange revenue not attributable to programs. Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.

Statement of Changes in Net Position for Fiscal 2001 Reporting

Line	Pre/	Trial	Acct	Account	
<u>No</u>	Post	Bal	<u>No</u>	<u>Title</u>	Additional Information Required
1				Net Cost of Operations	Amount reported on Statement of Net Cost.
2A	Pre	Е	5700	Expended Appropriations	
2A	Pre	Е		Adjustment of Appropriated Capital Used	
	_	_			
2B	Pre			Interest Revenue	Nonexchange
2B				Contra Revenue for Interest	Nonexchange
2B	Pre			Penalties, Fines and Administrative Fees Revenue	Nonexchange
2B	Pre	E		Contra Revenue for Penalties, Fines and Administrative Fees	Nonexchange
2B	Pre	E		Tax Revenues Collected	Reported by recipient/noncustodial entity only.
2B	Pre	E E		Tax Revenue Accrual Adjustment Contra Revenue for Taxes	Reported by recipient/noncustodial entity only.
2B 2B	Pre Pre			Tax Revenue Refunds	Reported by recipient/noncustodial entity only.
2B	Pre			Other Revenue	Reported by recipient/noncustodial entity only. Nonexchange
2B	Pre			Contra Revenue for Other Revenue	Nonexchange
20	1 16	_	3303	Contra revenue for Other Revenue	Nonexchange
2C	Pre	Е	5600	Donated Revenue - Financial Resources	
2C				Contra Revenue for Donations - Financial Resources	
2C	Pre	Е		Donated Revenue - Nonfinancial Resources	
2C	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources	
2D	Pre	E	5780	Imputed Financing Sources	
٥.	D.,,	_	F700	Financina Courses Transferred In Without Daireburgement	
2E		E		Financing Sources Transferred In Without Reimbursement	
2E 2E	Pre Pre			Appropriated Earmarked Receipts Transferred In Expenditure Financing Sources - Transfers-In	
2E	Pre			Nonexpenditure Trust Fund Financing Sources - Transfers-In	
26	FIE	_	3733	Nonexpenditure Trust Fund Financing Sources - Transfers-III	
2F	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement	
2F	Pre	Е	5745	Appropriated Earmarked Receipts Transferred Out	
2F	Pre	Е	5760	Expenditure Financing Sources - Transfers-Out	
2F	Pre	Е		Nonexpenditure Trust Fund Financing Sources - Transfers-Out	
2G	Pre	F	5790	Other Financing Sources	
2G	Pre			Gains on Disposition of Assets	Nonexchange
		_			

Statement of Changes in Net Position for Fiscal 2001 Reporting

Line Pre/ Tria	Il Acct Account No <u>Title</u>	Additional Information Required
2G Pre E 2G Pre E 2G Pre E 2G Pre E	7190 Other Gains 7210 Losses on Disposition of Assets 7290 Other Losses 7500 Distribution of Income - Dividend	Nonexchange Nonexchange Nonexchange Nonexchange
3	CALC (2 - 1)	
4 Pre E	7400 Prior-Period Adjustments	
5	CALC (3 +or- 4)	
6 Pre E-B	3100 Unexpended Appropriations	
7	CALC (5 +or- 6)	
8 Pre B 8 Pre B	3100 Unexpended Appropriations 3310 Cumulative Results of Operations	
9	CALC (7 + 8)	Should also equal 3100E + 3310E

Line	Pre/	Trial	Acct	Account				
<u>No</u>	Post	<u>Bal</u>	<u>No</u>	<u>Title</u>	Additional Information Required			
1	Budgetary Resources							
1A	Appro	priatio	ns					
1A	Pre	Е	4111	Debt Liquidation Appropriations				
1A	Pre	Е	4112	Deficiency Appropriations				
1A	Pre	E	4114	Appropriated Trust or Special Fund Receipts	Intra-agency elimination - Trust Funds only			
1A	Pre	E	4115	Loan Subsidy Appropriation - Definite - Current				
1A	Pre	Е	4116	Entitlement Loan Subsidy Appropriation - Indefinite				
1A	Pre	E	4117	Loan Administrative Expense Appropriation - Definite - Current				
1A	Pre	Е	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent				
1A	Pre	E	4119	Other Appropriations Realized				
1A	Pre	Е	4121	Loan Subsidy Appropriation - Indefinite - Current				
1A	Pre	Е	4125	Loan Modification Adjustment Transfer Appropriation				
1A	Pre	Е	4138	Resources Realized from Contract Authority				
1A	Pre	Е	4150	Reappropriations				
1A	Pre	E	4157	Authority Made Available from Receipt or Appropriation Balances Previously				
				Precluded from Obligation				
1A	Pre	E	4158	Authority Made Available from Offsetting Collection Balances Previously				
				Precluded from Obligation				
1A	Pre	Ε	4391	Adjustments to Indefinite No-Year Authority	Debit balances only			
1A	Pre	E-B	4394	Receipts Not Available for Obligation Upon Collection				
1B	Borro	wing A	Authorit	y				
1B	Pre	E	4042	Estimated Borrowing Authority - Indefinite	Zero for final reporting			
1B	Pre	E	4141	Current-Year Borrowing Authority Realized - Definite				
1B	Pre	Е	4142	Current-Year Borrowing Authority Realized - Indefinite				
1C			thority					
1C	Pre	E		Anticipated Contract Authority	Zero for final reporting			
1C	Pre	E	4131	Current-Year Contract Authority Realized - Definite				
1C	Pre	E	4132	Current-Year Contract Authority Realized - Indefinite				

Line <u>No</u> 1D	Pre/ <u>Post</u> Net T	Trial <u>Bal</u> ransfe	Acct <u>No</u> ers	Account Title	Additional Information Required
1D	Pre	E-B	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred	Intra-agency elimination - Trust Funds only
1D	Pre	Е	4167	Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred	I Intra-agency elimination - Trust Funds only
1D	Pre	Е	4170	Transfers - Current-Year Authority	Intra-agency elimination
1D	Pre	E	4175	Allocation Transfers of Current-Year Authority	Intra-agency elimination
1E	Other	•			
1E	Pre	Е	4120	Appropriations Anticipated - Indefinite	Zero for final reporting
1E	Pre	E	4160	Anticipated Transfers - Current-Year Authority	Zero for final reporting
1E	Pre	E	4165	Treasury-Managed Trust Fund Distributions of Authority - Anticipated	Zero for final reporting
2	Unob	ligated	l Balan	ce	
2A	Broug	ght Fo	rward, (October 1	
2A	Pre	В	4139	Contract Authority Carried Forward	
2A	Pre	В	4149	Borrowing Authority Carried Forward	
2A	Pre	В	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred	Intra-agency elimination - Trust Funds only
2A	Pre	В	4201	Total Actual Resources - Collected	
2A	Pre	В	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination
2A	Pre	В	4222	Unfilled Customer Orders With Advance	Intra-agency elimination
2A	Pre	В	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
2A	Pre	В	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
2A	Pre	В	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
2A	Pre	В	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
2A	Pre	В	4283	Interest Receivable from Treasury	

Line	Pre/	Trial		Account	
<u>No</u>	<u>Post</u>	<u>Bal</u>	<u>No</u>	<u>Title</u>	Additional Information Required
2A	Pre	В	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
2A	Pre	В	4285	Receivable from the Liquidating Fund	Intra-agency elimination
2A	Pre	В	4286	Receivable from the Financing Fund	Intra-agency elimination
2A	Pre	В	4287	Other Federal Receivables	Intra-agency elimination
2A	Pre	В	4394	Receipts Not Available for Obligation Upon Collection	
2A	Pre	В	4397	Receipts and Appropriations Temporarily Precluded from Obligation	
2A	Pre	В	4398	Offsetting Collections Temporarily Precluded from Obligation	
2A	Pre	В	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
2A	Pre	В	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
2A	Pre	В	4901	Expended Authority - Unpaid	Intra-agency elimination
2B	Net tr	ansfer	s Prior	-Year Balance, Actual (+ or -)	
2B	Pre	Е	4176	Allocation Transfers - Prior-Year Balances	Intra-agency elimination
2B	Pre	E	4190	Transfers - Prior-Year Balances	Intra-agency elimination
2C	Antic	ipated	Transf	ers Prior-Year Balance (+ or -)	
2C	Pre	E	4180	Anticipated Transfers - Prior-Year Balances	Zero for final reporting.
3	Spen	ding A	uthority	r from Offsetting Collection (Gross)	
3A	Earne	ed			
3A1	Colle	cted			
3A1	Pre	Е	4252	Reimbursements and Other Income Earned - Collected	Intra-agency elimination
3A1	Pre	Е	4261	Actual Collection of Fees	
3A1	Pre	Е	4262	Actual Collection of Loan Principal	
3A1	Pre	Е	4263	Actual Collection of Loan Interest	
3A1	Pre	Е	4264	Actual Collection of Rent	
3A1	Pre	Е	4265	Actual Collections from Sale of Foreclosed Property	
3A1	Pre	Е	4266	Other Actual Collections - Non-Federal	
3A1	Pre	Е	4271	Actual Program Fund Subsidy Collected - Definite - Current	Intra-agency elimination
3A1	Pre	Е	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Intra-agency elimination
3A1	Pre	Ε	4273	Interest Collected from Treasury	
3A1	Pre	Е	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
3A1	Pre	Ε	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
3A1	Pre	Ε	4276	Actual Collections from Financing Fund	Intra-agency elimination
3A1	Pre	Е	4277	Other Actual Collections - Federal	Intra-agency elimination

Line <u>No</u>	Pre/ Post	Trial Bal	Acct No	Account Title	Additional Information Required			
3A1	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Intra-agency elimination			
3A1	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds	Intra-agency elimination			
3A2	Recei	ivable	from Fe	ederal Sources				
3A2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination			
3A2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination			
3A2	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination			
3A2	Pre	E-B	4283	Interest Receivable from Treasury				
3A2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination			
3A2	Pre	E-B	4285	Receivable from the Liquidating Fund	Intra-agency elimination			
3A2	Pre	E-B	4286	Receivable from the Financing Fund	Intra-agency elimination			
3A2	Pre	E-B	4287	Other Federal Receivables	Intra-agency elimination			
3B	Chan	ge in U	Infilled	Customer Orders				
3B1	Adva	nce re	ceived					
3B1	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration. Intra-agency elimination			
3B2	Without Advance from Federal Sources							
3B2	Pre	E-B	4221	Unfilled Customer Orders Without Advance	Obligated amount only for final in year of expiration. Intra-agency elimination			
3C	Antic	ipated	for Res	st of Year, Without Advance				
3C	Pre	Е	4060	Anticipated Collections from Non-Federal Sources	Debit balances. Zero for final reporting			
3C	Pre	Е	4070	Anticipated Collections from Federal Sources	Debit balances. Zero for final reporting			
3C	Pre	E	4210	Anticipated Reimbursements and Other Income	Debit balances. Zero for final reporting			

Line No 3D 3D1	Pre/ Post Trans Colle	<u>Bal</u> sfers fr	Acct <u>No</u> om Tru	Account <u>Title</u> st Funds	Additional Information Required	
3D1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	Intra-agency elimination	
3D2	Antic	ipated				
3D2	Pre	Е	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Zero for final reporting.	
3D2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination	
4	-		s (lines	•		
4A				-Year Obligations		
4A	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only. Debit balances. Zero for final reporting.	
4A	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination	
4A	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination	
4B	Temp	oorarily		vailable Pursuant to Public Law (-)		
4B	Pre	Е		Authority Unavailable Pursuant to Public Law - Temporary	Zero for final reporting	
4B	Pre	E-B	4397	Receipts and Appropriations Temporarily Precluded from Obligation		
4B	Pre	E-B	4398	Offsetting Collections Temporarily Precluded from Obligation		
4C			-	vailable		
4C1			-	oired and No-Year Accounts (-)		
4C1	Pre	Е	4350	Canceled Authority		
4C2		ted Re	scissio	• •		
4C2	Pre	E	4392	Rescissions - Current-Year	For unexpired accounts	
4C2	Pre	Е	4393	Rescissions - Prior-Year	For unexpired accounts	
4C3	-			nd Redemption of Debt (-)		
4C3	Pre	Е	4147	Actual Transfers to Treasury		

Line	Pre/		Acct	Account				
No 101		<u>Bal</u>	No	Title	Additional Information Required			
4C4				thdrawn (-)				
4C4	Pre	E		Actual Adjustments to Contract Authority				
4C4	Pre	E	4135	Contract Authority Liquidated				
4C4	Pre	E	4143	Actual Reductions to Borrowing Authority				
4C4	Pre	E	4391	Adjustments to Indefinite No-Year Authority	For unexpired accounts. Credit balances only			
4C5	Pursu	ant to	Public	Law (-)				
4C5	Pre	Е	4396	Authority Permanently Not Available Pursuant to Public Law				
4C6	Antici	pated	for the	Rest of the Year (-)				
4C6	Pre	Е	4034	Anticipated Adjustments to Contract Authority	Zero for final reporting			
4C6	Pre	E	4044	Anticipated Reductions to Borrowing Authority	Zero for final reporting			
4C6	Pre	E	4047	Anticipated Transfers to Treasury	Zero for final reporting			
5	Total Budgetary Resources (CALC. 14)							
_	Obligations Incurred							
6	Obliga	200115	IIICuiic	· ·				
6 6		E-B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination			
	Pre				Intra-agency elimination Intra-agency elimination			
6	Pre Pre	E-B	4801	Unexpended Obligations - Unpaid				
6 6	Pre Pre	E-B E-B	4801 4802	Unexpended Obligations - Unpaid Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination			
6 6 6	Pre Pre Pre	E-B E-B E	4801 4802 4881	Unexpended Obligations - Unpaid Unexpended Obligations - Prepaid/Advanced Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination Intra-agency elimination			
6 6 6	Pre Pre Pre Pre	E-B E-B E	4801 4802 4881 4882	Unexpended Obligations - Unpaid Unexpended Obligations - Prepaid/Advanced Upward Adjustments of Prior-Year Unpaid Unexpended Obligations Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination Intra-agency elimination Intra-agency elimination			
6 6 6 6	Pre Pre Pre Pre Pre	E-B E-B E E E-B	4801 4802 4881 4882 4901	Unexpended Obligations - Unpaid Unexpended Obligations - Prepaid/Advanced Upward Adjustments of Prior-Year Unpaid Unexpended Obligations Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Expended Authority - Unpaid	Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination			
6 6 6 6 6	Pre Pre Pre Pre Pre	E-B E-B E E E-B	4801 4802 4881 4882 4901 4902	Unexpended Obligations - Unpaid Unexpended Obligations - Prepaid/Advanced Upward Adjustments of Prior-Year Unpaid Unexpended Obligations Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Expended Authority - Unpaid Expended Authority - Paid	Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination			
6 6 6 6 6	Pre Pre Pre Pre Pre Pre Pre Pre	E-B E-B E E-B E-B E	4801 4802 4881 4882 4901 4902 4981 4982	Unexpended Obligations - Unpaid Unexpended Obligations - Prepaid/Advanced Upward Adjustments of Prior-Year Unpaid Unexpended Obligations Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Expended Authority - Unpaid Expended Authority - Paid Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination			
6 6 6 6 6 6 6	Pre Pre Pre Pre Pre Pre Pre Pre	E-B E-B E E-B E E	4801 4802 4881 4882 4901 4902 4981 4982	Unexpended Obligations - Unpaid Unexpended Obligations - Prepaid/Advanced Upward Adjustments of Prior-Year Unpaid Unexpended Obligations Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Expended Authority - Unpaid Expended Authority - Paid Upward Adjustments of Prior-Year Unpaid Expended Authority Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination			
6 6 6 6 6 6 7	Pre Pre Pre Pre Pre Pre Pre Pre Unobli	E-B E-B E E-B E E	4801 4802 4881 4882 4901 4902 4981 4982	Unexpended Obligations - Unpaid Unexpended Obligations - Prepaid/Advanced Upward Adjustments of Prior-Year Unpaid Unexpended Obligations Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Expended Authority - Unpaid Expended Authority - Paid Upward Adjustments of Prior-Year Unpaid Expended Authority Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination Intra-agency elimination			
6 6 6 6 6 6 7 7A	Pre Pre Pre Pre Pre Pre Pre Pre Unobli	E-B E-B E-B E E E E	4801 4802 4881 4882 4901 4902 4981 4982 Balance	Unexpended Obligations - Unpaid Unexpended Obligations - Prepaid/Advanced Upward Adjustments of Prior-Year Unpaid Unexpended Obligations Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Expended Authority - Unpaid Expended Authority - Paid Upward Adjustments of Prior-Year Unpaid Expended Authority Upward Adjustments of Prior-Year Paid Expended Authority Les Available	Intra-agency elimination			
6 6 6 6 6 6 7 7A	Pre	E-B E-B E-B E E E E E	4801 4802 4881 4882 4901 4902 4981 4982 Balances	Unexpended Obligations - Unpaid Unexpended Obligations - Prepaid/Advanced Upward Adjustments of Prior-Year Unpaid Unexpended Obligations Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Expended Authority - Unpaid Expended Authority - Paid Upward Adjustments of Prior-Year Unpaid Expended Authority Upward Adjustments of Prior-Year Paid Expended Authority Les Available Apportionments	Intra-agency elimination			

Line <u>No</u>	Pre/ <u>Post</u>	Trial <u>Bal</u>	Acct <u>No</u>	Account <u>Title</u>	Additional Information Required
7B 7B	Exem Pre	pt fron E		rtionment Unobligated Funds Not Subject to Apportionment	
7C 7C	Other			Use only with prior OMB approval.	
8 8A		_		es Not Yet Available bsequent Periods	
A8	Pre	E	4510	Apportionments	Subsequent periods
8B 8B	Defer Pre	red E	4430	Unapportioned Authority - OMB Deferral	
8C 8C	Withh Pre	eld Pe E	_	Rescission Unapportioned Authority - Pending Rescission	
8D	Other				
8D	Pre	Е	4060	Anticipated Collections from Non-Federal Sources	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	E	4070	Anticipated Collections from Federal Sources	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	Е	4210	Anticipated Reimbursements and Other Income	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	Е	4310	Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	E	4450	Unapportioned Authority	
8D	Pre	E		Funds Not Available for Commitment/Obligation	
8D	Pre	E	4650	Allotments - Expired Authority	Expired accounts only
9	Total	Status	of Bud	getary Resources (CALC. 68)	
10	Obliga		Incurre		
10	Pre	E-B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
10	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
10	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination

Line	Pre/	Trial	Acct	Account	
<u>No</u>	Post	<u>Bal</u>	<u>No</u>	<u>Title</u>	Additional Information Required
10	Pre	Е	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination
10	Pre	E-B	4901	Expended Authority - Unpaid	Intra-agency elimination
10	Pre	Е	4902	Expended Authority - Paid	Intra-agency elimination
10	Pre	Е	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
10	Pre	Е	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination
11	Less:	Spend	ding Au	thority from Offsetting Collections and Adjustments	
11A1	Earne	ed			
11A1	Pre	Ε	4252	Reimbursements and Other Income Earned - Collected	Intra-agency elimination
11A1	Pre	Е	4261	Actual Collection of Fees	
11A1	Pre	Е	4262	Actual Collection of Loan Principal	
11A1	Pre	Е	4263	Actual Collection of Loan Interest	
11A1	Pre	Е	4264	Actual Collection of Rent	
11A1	Pre	Е	4265	Actual Collections from Sale of Foreclosed Property	
11A1		Е	4266	Other Actual Collections - Non-Federal	
11A1		Е	4271	Actual Program Fund Subsidy Collected - Definite - Current	Intra-agency elimination
11A1		Е	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Intra-agency elimination
11A1		Е	4273	Interest Collected from Treasury	
11A1	Pre	Е	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
11A1	Pre	Е	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
11A1	Pre	Е	4276	Actual Collections from Financing Fund	Intra-agency elimination
11A1	Pre	Е	4277	Other Actual Collections - Federal	Intra-agency elimination
11A1	Pre	Е	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination
				Obligations Refunds Collected	
11A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds	Intra-agency elimination
11A2	Recei	vable	from Fe	ederal Sources	
11A2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
11A2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination

	Pre/		Acct	Account	
<u>No</u>	<u>Post</u>		<u>No</u>	<u>Title</u>	Additional Information Required
11A2		E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
11A2	Pre	E-B	4283	Interest Receivable from Treasury	
11A2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
11A2	Pre	E-B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
11A2	Pre	E-B	4286	Receivable from the Financing Fund	Intra-agency elimination
11A2	Pre	E-B	4287	Other Federal Receivables	Intra-agency elimination
11B	Chan	ge in U	Infilled	Customer Orders	
11B1	Adva	nce Re	ceived		
11B1	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration
11B2	Witho	ut Adv	vance fi	rom Federal Sources	
11B2	Pre	E-B	4221	Unfilled Customer Orders Without Advance	Obligated amount only for final in year of expiration
11C	Trans	fers fr	om Tru	st Funds	
11C1	Colle	cted			
11C1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	Intra-agency elimination
11C2	Antic	ipated			
11C2	Pre	E	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Zero for final reporting
11C2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
11D	Actua	l Reco	veries	of Prior-Year Obligations	
11D	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
11D	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
					- -

Line	Pre/	Trial	Acct	Account				
<u>No</u>	<u>Post</u>	<u>Bal</u>	<u>No</u>	<u>Title</u>	Additional Information Required			
12	Obligated Balance, Net - Beginning of Period							
12	Pre	В	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination			
12	Pre	В	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination			
12	Pre	В	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination			
12	Pre	В	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination			
12	Pre	В	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination			
12	Pre	В	4283	Interest Receivable from Treasury				
12	Pre	В	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination			
12	Pre	В	4285	Receivable from the Liquidating Fund	Intra-agency elimination			
12	Pre	В	4286	Receivable from the Financing Fund	Intra-agency elimination			
12	Pre	В	4287	Other Federal Receivables	Intra-agency elimination			
12	Pre	В	4801	Unexpended Obligations - Unpaid	Intra-agency elimination			
12	Pre	В	4901	Expended Authority - Unpaid	Intra-agency elimination			
13	Oblia	ated B	alance	Transferred, Net				
13	Pre	E	4831	Unexpended Obligations, Transferred - Unpaid	Intra-agency elimination			
13	Pre	E	4931	Expended Authority, Transferred - Unpaid	Intra-agency elimination			
14		_		lance, Net - End of Period				
14A			eceivab					
14A	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination			
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination			
14A	Pre	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination			
14A	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination			
14A	Pre	E	4283	Interest Receivable from Treasury				
14A	Pre	E	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination			
14A	Pre	Е	4285	Receivable from the Liquidating Fund	Intra-agency elimination			

Line	Pre/	Trial	Acct	Account	
<u>No</u>	Post	<u>Bal</u>	<u>No</u>	<u>Title</u>	Additional Information Required
14A	Pre	Е	4286	Receivable from the Financing Fund	Intra-agency elimination
14A	Pre	Е	4287	Other Federal Receivables	Intra-agency elimination
14B			stomer		
14B	Fede	al Sou	ırce Wit	hout Advance	
14B	Pre	Е	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination
440	Ha da				
14C 14C			l Orders		Intro agangy alimination
	Pre	E	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
14C 14C	Pre	E E	4831 4871	Unexpended Obligations, Transferred - Unpaid	Intra-agency elimination
	Pre	E		Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
14C	Pre		4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
14D	Acco	unts P	ayable		
14D	Pre	E	4901	Expended Authority - Unpaid	Intra-agency elimination
14D	Pre	Е	4931	Expended Authority, Transferred - Unpaid	Intra-agency elimination
14D	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
14D	Pre	Е	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
15	Total	Outlay		CALC 10 - 11 + 12 + or - 13 - (-14A - 14B + 14C + 14D)	
		Shoul	d equal:	, , , , , , , , , , , , , , , , , , ,	
15A	Pre	Shoul E-B	d equal: 4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
15A 15A	Pre Pre	Shoul E-B E	d equal: 4802 4902	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid	Intra-agency elimination
15A 15A 15A	Pre Pre Pre	Shoul E-B E	d equal: 4802 4902 4882	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination Intra-agency elimination
15A 15A	Pre Pre	Shoul E-B E	d equal: 4802 4902	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid	Intra-agency elimination
15A 15A 15A	Pre Pre Pre	Shoul E-B E	d equal: 4802 4902 4882	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination Intra-agency elimination
15A 15A 15A 15A	Pre Pre Pre Pre	Shoul E-B E E	d equal: 4802 4902 4882 4982	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination Intra-agency elimination Intra-agency elimination
15A 15A 15A 15A	Pre Pre Pre Pre	Shoul E-B E E	d equal: 4802 4902 4882 4982	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination Intra-agency elimination Intra-agency elimination Obligated amount only for final in year of
15A 15A 15A 15A	Pre Pre Pre Pre	Shoul E-B E E E	d equal: 4802 4902 4882 4982 4222	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Upward Adjustments of Prior-Year Paid Expended Authority Unfilled Customer Orders With Advance	Intra-agency elimination Intra-agency elimination Intra-agency elimination Obligated amount only for final in year of expiration. Intra-agency elimination
15A 15A 15A 15A 15B	Pre Pre Pre Pre	Shoul E-B E E E E	d equal: 4802 4902 4882 4982 4222	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Upward Adjustments of Prior-Year Paid Expended Authority Unfilled Customer Orders With Advance Reimbursements and Other Income Earned - Collected	Intra-agency elimination Intra-agency elimination Intra-agency elimination Obligated amount only for final in year of expiration. Intra-agency elimination
15A 15A 15A 15A 15B 15B	Pre Pre Pre Pre Pre	Shoul E-B E E E E-B	d equal: 4802 4902 4882 4982 4222 4252 4255	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Upward Adjustments of Prior-Year Paid Expended Authority Unfilled Customer Orders With Advance Reimbursements and Other Income Earned - Collected Appropriation Trust Fund Expenditure Transfers - Collected	Intra-agency elimination Intra-agency elimination Intra-agency elimination Obligated amount only for final in year of expiration. Intra-agency elimination
15A 15A 15A 15A 15B 15B 15B	Pre Pre Pre Pre Pre	Shoul E-B E E E E-B	d equal: 4802 4902 4882 4982 4222 4252 4255 4261	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Upward Adjustments of Prior-Year Paid Expended Authority Unfilled Customer Orders With Advance Reimbursements and Other Income Earned - Collected Appropriation Trust Fund Expenditure Transfers - Collected Actual Collection of Fees	Intra-agency elimination Intra-agency elimination Intra-agency elimination Obligated amount only for final in year of expiration. Intra-agency elimination
15A 15A 15A 15A 15B 15B 15B 15B	Pre Pre Pre Pre Pre Pre Pre Pre Pre	Shoul E-B E E E E-B E E	d equal: 4802 4902 4882 4982 4222 4252 4255 4261 4262	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Upward Adjustments of Prior-Year Paid Expended Authority Unfilled Customer Orders With Advance Reimbursements and Other Income Earned - Collected Appropriation Trust Fund Expenditure Transfers - Collected Actual Collection of Fees Actual Collection of Loan Principal	Intra-agency elimination Intra-agency elimination Intra-agency elimination Obligated amount only for final in year of expiration. Intra-agency elimination
15A 15A 15A 15A 15B 15B 15B 15B 15B	Pre	Shoull E-B E E E-B E-B E	d equal: 4802 4902 4882 4982 4222 4252 4255 4261 4262 4263	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Upward Adjustments of Prior-Year Paid Expended Authority Unfilled Customer Orders With Advance Reimbursements and Other Income Earned - Collected Appropriation Trust Fund Expenditure Transfers - Collected Actual Collection of Fees Actual Collection of Loan Principal Actual Collection of Rent	Intra-agency elimination Intra-agency elimination Intra-agency elimination Obligated amount only for final in year of expiration. Intra-agency elimination
15A 15A 15A 15A 15B 15B 15B 15B 15B 15B 15B	Pre	Shoul E-B E E E-B E E E	d equal: 4802 4902 4882 4982 4222 4252 4255 4261 4262 4263 4264	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Upward Adjustments of Prior-Year Paid Expended Authority Unfilled Customer Orders With Advance Reimbursements and Other Income Earned - Collected Appropriation Trust Fund Expenditure Transfers - Collected Actual Collection of Fees Actual Collection of Loan Principal Actual Collection of Rent	Intra-agency elimination Intra-agency elimination Intra-agency elimination Obligated amount only for final in year of expiration. Intra-agency elimination
15A 15A 15A 15A 15B 15B 15B 15B 15B 15B 15B	Pre	Shoul E-B E E E-B E E E	d equal: 4802 4902 4882 4982 4222 4252 4255 4261 4262 4263 4264 4265	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Upward Adjustments of Prior-Year Paid Expended Authority Unfilled Customer Orders With Advance Reimbursements and Other Income Earned - Collected Appropriation Trust Fund Expenditure Transfers - Collected Actual Collection of Fees Actual Collection of Loan Principal Actual Collection of Rent Actual Collection of Rent Actual Collections from Sale of Foreclosed Property	Intra-agency elimination Intra-agency elimination Intra-agency elimination Obligated amount only for final in year of expiration. Intra-agency elimination
15A 15A 15A 15A 15B 15B 15B 15B 15B 15B 15B 15B	Pre	Shoul E-B E E E-B E E E E	d equal: 4802 4902 4882 4982 4222 4252 4255 4261 4262 4263 4264 4265 4266	Unexpended Obligations - Prepaid/Advanced Expended Authority - Paid Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Upward Adjustments of Prior-Year Paid Expended Authority Unfilled Customer Orders With Advance Reimbursements and Other Income Earned - Collected Appropriation Trust Fund Expenditure Transfers - Collected Actual Collection of Fees Actual Collection of Loan Principal Actual Collection of Rent Actual Collections from Sale of Foreclosed Property Other Actual Collections - Non-Federal	Intra-agency elimination Intra-agency elimination Intra-agency elimination Obligated amount only for final in year of expiration. Intra-agency elimination Intra-agency elimination

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line	Pre/	Trial	Acct	Account	
<u>No</u>	<u>Post</u>	<u>Bal</u>	<u>No</u>	<u>Title</u>	Additional Information Required
15B	Pre	Е	4273	Interest Collected from Treasury	
15B	Pre	Е	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
15B	Pre	E	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
15B	Pre	Е	4276	Actual Collections from Financing Fund	Intra-agency elimination
15B	Pre	Е	4277	Other Actual Collections - Federal	Intra-agency elimination
15B	Pre	Е	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination
				Obligations Refunds Collected	
15B	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds	Intra-agency elimination

Note: "Intra-agency elimination" in the Additional Information Required column refers to accounts that may need to be eliminated within your agency (e.g., between bureaus) prior to preparing a Consolidated Statement of Budgetary Resources.

Additional Information Required

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

Pre E

Pre E

1A

1A

No Post Bal No Title 1A Pre E-B 4801 Unexpended Obligations - Unpaid 1A Pre E-B 4802 Unexpended Obligations - Prepaid/Advance 1A Pre E 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations 1A Pre E 4882 Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations 1A Pre E-B 4901 Expended Authority - Unpaid 1A Pre E 4902 Expended Authority - Paid

4981 Upward Adjustments of Prior-Year Unpaid Expended Authority

4982 Upward Adjustments of Prior-Year Paid Expended Authority

Comment: "Obligations incurred" reported on this line must equal the obligations incurred reported on the Statement of Budgetary Resources. Obligations incurred are defined in OMB Circular A-34.

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1B1a Pre E
               4252 Reimbursements and Other Income Earned - Collected
1B1a Pre E
               4261 Actual Collection of Fees
1B1a Pre E
               4262 Actual Collection of Loan Principal
1B1a Pre E
              4263 Actual Collection of Loan Interest
1B1a Pre E
               4264 Actual Collection of Rent
1B1a Pre E
               4265 Actual Collections from Sale of Foreclosed Property
1B1a Pre E
               4266 Other Actual Collections - Non-Federal
1B1a Pre E
               4271 Actual Program Fund Subsidy Collected - Definite - Current
1B1a Pre E
              4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
1B1a Pre E
               4273 Interest Collected from Treasury
              4274 Actual Program Fund Subsidy Collected - Indefinite - Current
1B1a Pre E
               4275 Actual Collections from Liquidating Fund
1B1a Pre E
1B1a Pre E 4276 Actual Collections from Financing Fund
1B1a Pre E
              4277 Other Actual Collections - Federal
1B1a Pre E
               4872 Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations
                    Refunds Collected
1B1a Pre E
               4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected
1B1b Pre E-B 4251 Reimbursements and Other Income Earned - Receivable
1B1b Pre E-B 4281 Actual Program Fund Subsidy Receivable - Definite - Current
1B1b Pre E-B 4282 Actual Program Fund Subsidy Receivable - Indefinite - Permanent
1B1b Pre E-B 4283 Interest Receivable from Treasury
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T/L S2 01-02 V - 53 May 2001

Statement of Financing for Fiscal 2001 Reporting

1B1b Pre E-B 4287 Other Federal Receivables

Line Pre/ TrialAcct Account

No Post Bal No Title Additional Information Required 1B1b Pre E-B 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current 1B1b Pre E-B 4285 Receivable from Liquidating Fund 1B1b Pre E-B 4286 Receivable from the Financing Fund

1B2 Pre E-B 4222 Unfilled Customer Orders With Advance Obligated amounts only for final in year of expiration.

(Decreases)/Increases

1B2 Pre E-B 4221 Unfilled Customer Orders Without Advance Obligated amounts only for final in year of expiration.

(Decreases)/Increases

1B3 Pre E-B 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

1B3 Pre E 4255 Appropriation Trust Fund Expenditure Transfers - Collected

1B4 Pre E 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations

1B4 Pre E 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority

Comment: On line 1B, report offsetting collections, recoveries of authority and other items as defined in OMB Circular A-34.

1C Pre E 5610 Donated Revenue - Nonfinancial Resources

1C Pre E 5619 Contra Donated Revenue - Nonfinancial Resources

Comment: Amounts on line 1C should agree with nonfinancial donations reported on the Statement of Changes in Net Position.

1D Pre E 5780 Imputed Financing Sources

Comment: Amount on line 1D should agree with imputed financing reported on the Statement of Changes in Net Position.

T/L S2 01-02 V - 54 May 2001

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

Additional Information Required Post Bal No Title

Pre E 1E 5720 Financing Sources Transferred In Without Reimbursement 1E Pre E 5730 Financing Sources Transferred Out Without Reimbursement

Comment: Amount on line 1E should agree with transfers-in and transfers-out of nonmonetary assets reported on the Statement of Changes in Net Position.

Pre E-B 1310 Accounts Receivable

Non-Fed. (Increases)/Decreases. Portion associated

with non-Federal exchange revenue

Excludes accounts receivable related to vendor

overpayments

Comment: On line 1F, SGL account 1310 excludes vendor overpayments related to a receivable and a reduction of cost/expense.

Pre E-B 1319 Allowance for Loss on Accounts Receivable Non-Fed. (Increases)/Decreases. Portion associated 1F with non-Federal exchange revenue Pre E-B 1340 Interest Receivable Non-Fed. (Increases)/Decreases 1F Pre E-B 1349 Allowance for Loss on Interest Receivable Non-Fed. (Increases)/Decreases 1F Pre E 4263 Actual Collection of Loan Interest Credit reform interest accruals and amortization adjustment to interest revenue 1F Pre E 4273 Interest Collected from Treasury Credit reform interest accruals and amortization adjustment to interest revenue Pre E 5100 Revenue from Goods Sold 5109 Contra Revenue for Goods Sold Pre E 5200 Revenue from Services Provided Pre E 5209 Contra Revenue for Services Provided Pre E 5310 Interest Revenue

Credit reform interest accruals and amortization

adjustment to interest revenue

Pre E 5319 Contra Revenue for Interest

Pre E 5320 Penalties, Fines and Administrative Fees Revenue

Pre E 5329 Contra Revenue for Penalties, Fines and Administrative Fees

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account No Post Bal No Title

Additional Information Required

1F* Pre E 5900 Other Revenue

1F* Pre E 5909 Contra Revenue for Other Revenue

1F* Comment: Report trust or special fund receipts related to exchange revenue that are either (1) designated by Treasury as "available" but are not immediately available for obligation upon collection, or (2) designated by Treasury as "unavailable" and nonbudgetary until specifically appropriated. Exclude amounts in 1310 and 1340. Also report on line 1F SGL account 5310 for credit reform interest accruals and amortization adjustment to interest revenue.

Comment: An alternative treatment for reporting "Exchange Revenue Not in the Entity's Budget" is addressed in a "Special Edition" of the "FASAB News," dated August 1998, updated March 1999. The current treatment complies with SFFAS #7.

1G Pre E 5900 Other Revenue Portion associated with nonexchange revenue.

Nonbudgetary

1G Pre E 5909 Contra Revenue for Other Revenue Portion associated with nonexchange revenue.

Nonbudgetary

Comment: Amounts on line 1G should agree with those reported on the Statement of Changes in Net Position as part of financing sources other than exchange revenue.

1H	Pre E	5100 Revenue from Goods Sold	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre E	5109 Contra Revenue for Goods Sold	Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre E	5200 Revenue from Services Provided	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre E	5209 Contra Revenue for Services Provided	Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre E	5310 Interest Revenue	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre E	5319 Contra Revenue for Interest	Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre E	5320 Penalties, Fines and Administrative Fees Revenue	Subtract. Trust or Special fund receipts related to

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account								
No Post Bal No Title	Additional Information Required							
	exchange revenue in the entity's budget							
411 B E 5000 O 1 B (B B' E' 141 ' 1 C E	• •							
1H Pre E 5329 Contra Revenue for Penalties, Fines and Administrative Fees	Trust or Special fund receipts related to exchange revenue in the entity's budget							
1H Pre E 5400 Benefit Program Revenue	Subtract. Trust or Special fund receipts related to							
	exchange revenue in the entity's budget							
1H Pre E 5409 Contra Revenue for Benefit Program Revenue	Trust or Special fund receipts related to							
·	exchange revenue in the entity's budget							
1H Pre E 5900 Other Revenue	Subtract. Trust or Special fund receipts related to							
	exchange revenue in the entity's budget							
1H Pre E 5909 Contra Revenue for Other Revenue	Trust or Special fund receipts related to							
	exchange revenue in the entity's budget							

Comment: Activity reported on line 1H is a component of net cost. This activity would normally be classified as offsetting collections but is not reported as such based on instructions in OMB Circular A-34. Therefore, this line adjusts obligations as do offsetting collections reported on line 1B.

1I 1I	Pre	E	5790 Other Financing Sources Other	
1J			CALC1A - (1B1a + 1B1b +or- 1B2 + 1B3 + 1B4) + 1C + 1D +or- 1E +or- 1F +or- 1G - 1	H +1I
2A	Pre	Е-В	4801 Unexpended Obligations - Unpaid	Net (Increases)/Decreases
2A	Pre	Е	4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	
2A	Pre	Е	4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	
2A	Pre	E-B	4802 Unexpended Obligations - Prepaid/Advance	Net (Increases)/Decreases
2A	Pre	Е	4872 Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	
			Refunds Collected	
2A	Pre	Е	4882 Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ Trial Acct Account No Post Bal No Title

Additional Information Required

2B Pre E-B 4221 Unfilled Customer Orders Without Advance 2B Pre E-B 4222 Unfilled Customer Orders With Advance

Comment: Include unfilled customer orders (line 2B); otherwise, the Statement of Financing will not reconcile.

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2C1 Pre E-B 1711 Land and Land Rights
2C1 Pre E-B 1712 Improvements to Land
2C1 Pre E-B 1720 Construction-in-Progress
2C1 Pre E-B 1730 Buildings, Improvements and Renovations
2C1 Pre E-B 1740 Other Structures and Facilities
2C1 Pre E-B 1750 Equipment
2C1 Pre E-B 1810 Assets Under Capital Lease
2C1 Pre E-B 1820 Leasehold Improvements
2C1 Pre E-B 1830 Internal Use Software
2C1 Pre E-B 1840 Other Natural Resources
2C1 Pre E-B 1890 Other General Property, Plant and Equipment
2C1 Pre E-B 1719 Accumulated Depreciation on Improvements to Land
2C1 Pre E-B 1739 Accumulated Depreciation on Buildings, Improvements and Renovations
2C1 Pre E-B 1749 Accumulated Depreciation on Other Structures and Facilities
2C1 Pre E-B 1759 Accumulated Depreciation on Equipment
2C1 Pre E-B 1819 Accumulated Depreciation on Assets Under Capital Lease
2C1 Pre E-B 1829 Accumulated Amortization on Leasehold Improvements
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Use to adjust book value of assets upon disposition. Use to adjust book value of assets upon disposition. Use to adjust book value of assets upon disposition. Use to adjust book value of assets upon disposition. Use to adjust book value of assets upon disposition. Use to adjust book value of assets upon disposition. Use to adjust book value of assets upon disposition.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account No Post Bal No Title

Additional Information Required

2C1	Pre	E-B	1839 Accumulated Amortization on Internal Use Software
2C1	Pre	E-B	1849 Allowance for Depletion

Use to adjust book value of assets upon disposition. Use to adjust book value of assets upon disposition.

Comment: If "costs capitalized on the balance sheet: property, plant and equipment," line 2C1, cannot be derived from the change in the asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "costs capitalized on the balance sheet: property, plant and equipment" include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).

Note that other asset transactions that have yet to be identified also may affect this line.

Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value in Section 2C: Costs Capitalized on the Balance Sheet and exclude the loss in Section 3: Components of Costs of Operations that Do not Require or Generate Resources. The second option is to include the loss in Section 3. Then, in Section 2C, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.

2C2	Pre	E-B	1350	Loans Receivable	Noncredit Reform Loans
2C2	Pre	E-B	4901	Expended Authority - Unpaid	Credit Reform Loans
2C2	Pre	Е	4902	Expended Authority - Paid	Credit Reform Loans
2C2	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Credit Reform Loans
					Financing account/Liquidating account
2C2	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Credit Reform Loans
					Financing account/Liquidating account
2C2	Pre	Е	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Credit Reform Loans
					Financing account/Liquidating account
2C2	Pre	Е	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Credit Reform Loans
					Financing account/Liquidating account

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

<u>No</u>	<u>Post</u>	<u>Bal</u>	<u>No</u>	<u>Title</u>	Additional Information Required
2C3	Pre	E-B	1511	Operating Materials and Supplies Held for Use	
				Operating Materials and Supplies Held in Reserve for Future Use	
				Operating Materials and Supplies - Excess, Unserviceable and Obsolete	
				Inventory Purchased for Resale	
2C3	Pre	E-B	1522	Inventory Held in Reserve for Future Sale	
2C3	Pre	E-B	1523	Inventory Held for Repair	
2C3	Pre	E-B	1524	Inventory - Excess, Obsolete and Unserviceable	
2C3	Pre	E-B	1525	Inventory - Raw Materials	
2C3	Pre	E-B	1526	Inventory - Work-in-Process	
2C3	Pre	E-B	1527	Inventory - Finished Goods	
2C3	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs	
2C3	Pre	E-B	1571	Stockpile Materials Held in Reserve	
2C3	Pre	E-B	1572	Stockpile Materials Held for Sale	
2C3	Pre	E-B	1591	Other Related Property	
2C3	Pre	E-B	1529	Inventory - Allowance	Use to adjust book value of inventory upon
000	_		4500	0 199	disposition.
203	Pre	F-B	1569	Commodities - Allowance	Use to adjust book value of inventory upon disposition.
2C3	Pre	E-B	1599	Other Related Property - Allowance	Use to adjust book value of inventory upon disposition.

Comment: If "costs capitalized on the balance sheet: purchases of inventory," line 2C3, cannot be derived from the change in the inventory accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "costs capitalized on the balance sheet: purchases of inventory" include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).

Note that other asset transactions that have yet to be identified may also affect this line.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
No Post Bal No Title

Additional Information Required

Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value in section 2C: Costs Capitalized on the Balance Sheet and exclude the loss in Section 3: Components of Costs of Operations that do Not Require or Generate Resources. The second option is to include the loss in Section 3. Then, in Section 2C, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.

2C4 Pre E-B 1620 Investments in Securities Other Than Public Debt Securities

Non-Fed

Non-Fed

Non-Fed

Comment: Transactions for non-Government securities have not been completed. Changes to line 2C4 may be necessary once the transactions are completed.

2C5 Pre E-B 1310 Accounts Receivable

Comment: SGL 1310, line 2C5 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified may also affect this line.

2D Pre E 4118 Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent Credit reform loans

2D* Pre E 6790 Other Expenses Not Requiring Budgetary Resources Net debit balance for vendor overpayments

collected

-OR-

2D* Pre E-B 1310 Accounts Receivable Vendor overpayments collected

2D* Comment: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 2D. The amount reported on line 2D for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable or (2) from the increase to SGL account 6790 recorded when the collection is received.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ Trial Acct Account No Post Bal No Title

Additional Information Required

20	۸ D	E D	2400 Entitlement Panetite Due and Pauchle	If wat days are sufficiented
			2160 Entitlement Benefits Due and Payable	If net decrease, unfunded
2D			2170 Subsidy Payable to Financing Account	Credit reform, if net decrease, unfunded
2D			2190 Other Accrued Liabilities	If net decrease, unfunded
2D			2220 Unfunded Leave	If net decrease
2D			2225 Unfunded FECA Liability	If net decrease
2D	^ Pre	E-B	2290 Other Unfunded Employment Related Liability	If net decrease
2D	^ Pre	E-B	2610 Actuarial Pension Liability	If net decrease
2D	^ Pre	E-B	2620 Actuarial Health Insurance Liability	
2D	^ Pre	E-B	2630 Actuarial Life Insurance Liability	If net decrease
2D	^ Pre	E-B	2650 Actuarial FECA Liability	If net decrease
2D	^ Pre	E-B	2690 Other Actuarial Liabilities	If net decrease
2D	^ Pre	E-B	2920 Contingent Liabilities	If net decrease
2D	^ Pre	E-B	2940 Capital Lease Liability	If net decrease. Related to payment made
				prior to fiscal 1991
2D	^ Pre	E-B	2960 Accounts Payable Canceled	If net decrease
2D	^ Pre	E-B	2990 Other Liabilities	If net decrease
2D	^ Pre	E-B	2995 Estimated Cleanup Cost Liability	If net decrease
			· · · · ·	
	-0	D_		
	-0	17-		
2D	^ Pre	Е	6800 Future Funded Expenses	Credit account balance
2D	^ Pre	Е	6850 Employer Contributions to Employee Benefit Programs Not Requiring Current- Year Budget Authority (Unobligated)	Credit account balance

2D^ Comment: If "financing sources that fund costs of prior periods" cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, SGL account 6800 and/or 6850 when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

2G

No Post Bal No Title Additional Information Required

110	r cot Bui	THE THE PARTY OF T	Additional information required
2E	Pre E	4261 Actual Collection of Fees	Credit reform
2E	Pre E	4262 Actual Collection of Loan Principal	Credit reform
2E	Pre E	4264 Actual Collection of Rent	Credit reform
2E	Pre E	4265 Actual Collections from Sale of Foreclosed Property	Credit reform
2E	Pre E	4266 Other Actual Collections - Non-Federal	Credit reform, Portion that increases loan guarantee
			liability or allowance for subsidy
2E	Pre E	4271 Actual Program Fund Subsidy Collected - Definite - Current	Credit reform
2E	Pre E	4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent	Credit reform
2E	Pre E	4274 Actual Program Fund Subsidy Collected - Indefinite - Current	Credit reform
2E	Pre E	4275 Actual Collections from Liquidating Fund	Credit reform, Portion that increases loan guarantee
			liability or allowance for subsidy
2E	Pre E	4277 Other Actual Collections - Federal	Credit reform, Portion that increases loan guarantee
			liability or allowance for subsidy
2E	Pre E-B	4281 Actual Program Fund Subsidy Receivable - Definite - Current	Credit reform
2E	Pre E-B	4282 Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Credit reform
2E	Pre E-B	4284 Actual Program Fund Subsidy Receivable - Indefinite - Current	Credit reform
2E	Pre E-B	4285 Receivable from Liquidating Fund	Credit reform
2E	Pre E-B	4286 Receivable from the Financing Fund	Credit reform
2E	Pre E-B	4287 Other Federal Receivables	Credit reform
2F	Pre E	5760 Expenditure Financing Sources - Transfers-Out	Adjustment for trust fund outlays that do not
			affect net cost
2G	Pre E	7400 Prior-Period Adjustments	Use if related to asset or a decrease in a liability
			reported in section 2.

Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless SGL account 7400 is included on line 2G. The transactions for prior period adjustments must be analyzed and only those relating to an asset reported in Section 2 should be included on this line.

3A Pre E 6710 Depreciation, Amortization and Depletion

Other

Statement of Financing for Fiscal 2001 Reporting

3F

Line	Pre/	Trial	Acct	Account			
<u>No</u>	<u>Post</u>	<u>Bal</u>	<u>No</u>	<u>Title</u>	Additional Information Required		
3A	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	Subtract net debit balance. Add net credit balance. Related to exchange revenue		
3B	Pre	Е	6720	Bad Debt Expense	Related to uncollectible noncredit reform receivables		
	Pre Pre	_		Other Gains Other Losses	Revaluation of assets Revaluation of assets		
3D	Pre	Е	7110	Gains on Disposition of Assets	Include if a budgetary resource is NOT recognized upon sale or disposition of assets		
3D	Pre	Е	7210	Losses on Disposition of Assets			
	Pre Pre	_		Cost of Goods Sold Other Expenses Not Requiring Budgetary Resources	Net credit balance for vendor overpayments receivable; debit balance for other activity		

3E* Comment: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to SGL account 6790. The decrease is reported as part of components of cost that do not require or generate resources.

CALC+3A + 3B + (+or-3C) + 3D + (+or-3E)

3E	Pre E	6199 Adjustment to Subsidy Expense	Downward subsidy reestimate
3E	Pre E	7300 Extraordinary Items	Associated with obligations only

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account No Post Bal No Title

Additional Information Required

4*	Pre E	7400 Prior-Period Adjustments	Use if related to an increase in a liability reported in Section 4.
4*	D C.	24C0 Entitlement Denetite Due and Develo	
4*		3 2160 Entitlement Benefits Due and Payable	If net increase, unfunded
4*		3 2170 Subsidy Payable to Financing Account	Credit reform, if net increase, unfunded
4*		3 2190 Other Accrued Liabilities	If net increase, unfunded
4*		3 2220 Unfunded Leave	If net increase
4*		3 2225 Unfunded FECA Liability	If net increase
4*		3 2290 Other Unfunded Employment Related Liability	If net increase
4*		3 2610 Actuarial Pension Liability	If net increase
4*	Pre E-E	3 2620 Actuarial Health Insurance Liability	If net increase
4*	Pre E-E	3 2630 Actuarial Life Insurance Liability	If net increase
4*	Pre E-E	3 2650 Actuarial FECA Liability	If net increase
4*	Pre E-E	3 2690 Other Actuarial Liabilities	If net increase
4*	Pre E-E	3 2920 Contingent Liabilities	If net increase
4*	Pre E-E	3 2940 Capital Lease Liability	If net increase. Related to a payment made
			prior to fiscal 1991
4*	Pre E-E	3 2960 Accounts Payable Canceled	If net increase
4*	Pre E-E	3 2990 Other Liabilities	If net increase
4*	Pre E-E	3 2995 Estimated Cleanup Cost Liability	If net increase
		' '	
	-OR-		
	-01		
4*	Pre E	6800 Future Funded Expenses	Debit account balance
4*	Pre E	6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-	Debit account balance
·		Year Budget Authority (Unobligated)	

^{4*} Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of SGL account 6800, "Future Funded Expenses" and/or SGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."

T/L S2 01-02 V - 65 May 2001

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ Trial Acct Account No Post Bal No Title

5

Additional Information Required

CALC 1J + 2H + 3F + 4 (Should equal net cost)

Eliminations: Eliminations will track directly to the Statement of Budgetary Resources and other financial statements that have been tagged. Refer to those statements for elimination pairs for the Statement of Financing.

IMPORTANT NOTE: As with a cash flow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the SGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999. This guidance is available on the FASAB website at www.financenet.gov/financenet/fed/fasab/news.htm.

T/L S2 01-02 V - 66 May 2001

Statement of Custodial Activity for Fiscal 2001 Reporting

Line <u>No</u>	Pre/ Post	Trial <u>Bal</u>	Acct <u>No</u>	Account <u>Title</u>	Additional Information Required
1A	Pre	Е	5800	Tax Revenues Collected	Custodial. By type of tax or duty
1B	Pre	Ε	5310	Interest Revenue	Custodial
1B	Pre	Е	5319	Contra Revenue for Interest	Custodial
1B	Pre	E-B	1340	Interest Receivable	Related to interest revenue. (Increase)/Decrease
1B	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to interest revenue. (Increase)/Decrease
1B	Pre	Е	5320	Penalties, Fines and Administrative Fees Revenue	Custodial
1B	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative	
				Fees	Custodial
1B	Pre	E-B	1360	Penalties, Fines and Administrative Fees Receivable	Custodial. (Increase)/Decrease
1B	Pre	E-B	1369	Allowance for Loss on Penalties, Fines and	
				Administrative Fees Receivable	Custodial. (Increase)/Decrease
1B	Pre	E	5900	Other Revenue	Custodial
1B	Pre	Е	5909	Contra Revenue for Other Revenue	Custodial
1B	Pre	E-B	1310	Accounts Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1340	Interest Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to other revenue. Custodial. (Increase)/Decrease
2			CALC	(1A + 1B)	
3	Pre	E-B	1310	Accounts Receivable	Related to custodial revenue
3	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Related to custodial revenue
3	Pre	E-B	1340	Interest Receivable	Related to custodial revenue
3	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to custodial revenue
3	Pre	E-B	1360	Penalties, Fines and Administrative Fees Receivable	Related to custodial revenue
3	Pre	E-B	1369	Allowance for Loss on Penalties, Fines and	
				Administrative Fees Receivable	Related to custodial revenue
3	Pre	E-B	2110	Accounts Payable	Related to tax revenue refunded and custodial interest expense
3	Pre	E-B	5801	Tax Revenue Accrual Adjustment	
3	Pre	E-B	5809	Contra Revenue for Taxes	
4			CALC	(2 + 3)	
5	Pre	E-B	2110	Accounts Payable	Related to tax revenue refunds. By recipient
5*	Pre		2980	Custodial Liability	Cash collections only - from debits to 2980. By recipient.
5	Pre	Е	5890	Tax Revenue Refunds	By recipient
5	Pre	E	5990	Collections for Others	By recipient
5	Pre	E	6330	Other Interest Expenses	Custodial. By recipient

Statement of Custodial Activity for Fiscal 2001 Reporting

Line	Pre/	Trial	Acct	Account	
No	Post	Bal	No	<u>Title</u>	Additional Information Required

Comment*: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.

6	Pre	E	5991	Accrued Collections for Others	
	"Optio	onal Me	etnoa"		
6	Pre	E-B	2980	Custodial Liability	Amount yet to be collected. (Increase)/Decrease
7	Pre	Е	5890	Tax Revenue Refunds	Custodial
7	Pre	Е	6330	Other Interest Expenses	Custodial
7	Pre	E-B	2110	Accounts Payable	Related to tax revenue refunded and custodial interest expense
'	116	L-D	2110	7.000dillo i dydbic	related to tax revenue relatided and edistodial interest expense
8			CALC	(4 - 5 - 6 - 7)	
Ū	If "On	tional I	Wethod"		
_	п Ор	lionari			
8			CALC	(4 - 5 + 6 - 7)	
9			CALC	(4 - 5 - 6 - 7 - 8)	Must equal zero
	It "O"	4ianal I		,	muot oqual 2010
	II "Op	itional i	Wethod"		
9			CALC	(4 - 5 + 6 - 7 - 8)	Must equal zero

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB 97-01, page 39, FASAB Revenue Standard, paragraph 45.) If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB 97-01, page 39.)

								USSGL A	tributes	/2					
Line	Pre/	Trial	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Post	Bal	Acct	Title	Credit	End/4	Type	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
		_													
		Resou													
1	Budg	get Au	thority:												
1A	Appr	opriat	ions Red	ceived											
1A	Pre	Е	4111	Debt Liquidation Appropriations		Е		###-###						U	
1A	Pre	E	4112	Deficiency Appropriations		Е		###-###						U	
1A	Pre	Е	4114	Appropriated Trust or Special Fund Receipts		Е		###-###						U	
1A	Pre	Е	4115	Loan Subsidy Appropriation - Definite - Current		Е		###-###						U	
1A	Pre	Е	4116	Entitlement Loan Subsidy Appropriation - Indefinite		Е		###-###						U	
1A	Pre	Е	4117	Loan Administrative Expense Appropriation - Definite - Current		Е		###-###						U	
1A	Pre	Е	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent		Е		###-###						U	
1A	Pre	Е	4119	Other Appropriations Realized		Е		###-###						U	
1A	Pre	Е	4121	Loan Subsidy Appropriation - Indefinite - Current		Е		###-###						U	
1A	Pre	Е	4125	Loan Modification Adjustment Transfer Appropriation		Е		###-###						U	
1A	Pre	Е	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund		Е		###-###						U/E	
				TAFS-Receivable											
1A	Pre	В	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund		В		###-###						U/E	
1A	Pre	Е	4127	TAFS-Receivable Amounts Appropriated from Specific Treasury-Managed Trust Fund		Е		###-###						U/E	
				TAFS-Payable											
1A	Pre	В	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund		В		###-###						U/E	
				TAFS-Payable											
1A	Pre	E	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund		Е		###-###						U/E	
	_			TAFS-Transfers-In		_									
1A	Pre	E	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers-Out		Е		###-###						U/E	
1A	Pre	E	4138	Appropriation to Liquidate Contract Authority		Е		###-###						U/E	
1A	Pre	Е	4150	Reappropriations		E		###-###						U	
1A	Pre	Е	4157	Authority Made Available from Receipt or Appropriation Balances		Е		###-###						U	
				Previously Precluded from Obligation			L								
1A	Pre	E	4158	Authority Made Available from Offsetting Collection Balances		Е		###-###						U	
	_			Previously Precluded from Obligation		_									
1A	Pre	Е	4391	Adjustments to Indefinite No-Year Authority	D	Е		###-###						U	
1A	Pre	Е	4394	Receipts Not Available for Obligation Upon Collection		Е		###-###						U	4
1A	Pre	В	4394	Receipts Not Available for Obligation Upon Collection		В		###-###						U	4

			lissei	in lugger lugger a	USSGL Attributes/2										<u> </u>
Line	Pre/	Trial	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Post	Bal	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
1B	Borr	owing	Authori	ty											
1B	Pre	E	4042	Estimated Borrowing Authority - Indefinite		Е		###-###						U	5
1B	Pre	Е	4141	Current-Year Borrowing Authority Realized - Definite		Е		###-###						U	
1B	Pre	Е	4142	Current-Year Borrowing Authority Realized - Indefinite		Е		###-###						U	
1C	Cont	tract A	uthority												
1C	Pre	E	4032	Anticipated Contract Authority		Е		###-###						U	5
1C	Pre	Е	4131	Current-Year Contract Authority Realized - Definite		Е		###-###						U	
1C	Pre	Е	4132	Current-Year Contract Authority Realized - Indefinite		Е		###-###						U	
				`											
1D	Net 1	Transf	ers (+ or	-)											
1D	Pre	Е	4137	Transfers of Contract Authority		Е		###-###						U/E	4
1D	Pre	В	4137	Transfers of Contract Authority		В		###-###						U/E	4
1D	Pre	Е	4166	Allocations of Realized Authority - To Be Transferred from Invested		Е		###-###						U/E	4
				Balances											
1D	Pre	В	4166	Allocations of Realized Authority - To Be Transferred from Invested		В		###-###						U/E	4
	_	_		Balances											
1D	Pre	E	4167	Allocations of Realized Authority - Transferred from Invested		Е		###-###						U/E	
1D	Pre	Е	4170	Balances Transfers - Current-Year Authority		Е		###-###						U	
1D	Pre	E	4175	Allocation Transfers of Current-Year Authority for Non-Invested		Е		###-###						U	
				Accounts											
1E	Othe	r													
1E	Pre	Е	4120	Appropriations Anticipated - Indefinite		Е		###-###						U	5
1E	Pre	Е	4160	Anticipated Transfers - Current-Year Authority	1	E		###-###						U	5
1E	Pre	Е	4165	Allocations of Authority - Anticipated from Invested Balances	1	E		###-###						U	5
		_		7 miorationo di Atamonty 7 miliorpatea moni invocata Balancoo		_									-
2	Unol	bligate	d Balan	ce:											6
2A	Begi	inning	of Perio	d:											
2A	Pre	В	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable		В								U/E	
2A	Pre	В	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund	1	В								U/E	
				TAFS-Payable											
2A	Pre	В	4136	Contract Authority To Be Liquidated by Trust Funds	1	В								U/E	
2A	Pre	В	4137	Transfers of Contract Authority	1	В								U/E	
2A	Pre	В	4139	Contract Authority Carried Forward	1	В								U/E	
2A	Pre	В	4149	Borrowing Authority Carried Forward	1	В								U/E	
2A	Pre	В	4166	Allocations of Realized Authority - To Be Transferred from Invested	1	В								U/E	
				Balances											

		•			USSGL Attributes/2										
	Pre/		USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
	Post		Acct	Title	Credit		Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
2A	Pre	В	4201	Total Actual Resources - Collected		В								U/E	
2A	Pre	В	4221	Unfilled Customer Orders Without Advance		В							E	U/E	
2A	Pre	В	4221	Unfilled Customer Orders Without Advance		В							F	U/E	
2A	Pre	В	4222	Unfilled Customer Orders With Advance		В								U/E	
2A	Pre	В	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
2A	Pre	В	4251	Reimbursements and Other Income Earned - Receivable		В							E	U/E	
2A	Pre	В	4251	Reimbursements and Other Income Earned - Receivable		В							F	U/E	
2A	Pre	В	4281	Actual Program Fund Subsidy Receivable - Definite - Current		В								U/E	
2A	Pre	В	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		В								U/E	
2A	Pre	В	4283	Interest Receivable from Treasury		В								U/E	
2A	Pre	В	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		В								U/E	
2A	Pre	В	4285	Receivable from the Liquidating Fund		В								U/E	
2A	Pre	В	4286	Receivable from the Financing Fund		В								U/E	
2A	Pre	В	4287	Other Federal Receivables		В								U/E	
2A	Pre	В	4394	Receipts Not Available for Obligation Upon Collection		В								U	
2A	Pre	В	4397	Receipts and Appropriations Temporarily Precluded from Obligation		В								U	
2A	Pre	В	4398	Offsetting Collections Temporarily Precluded from Obligation		В								U	
2A	Pre	В	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
2A	Pre	В	4802	Undelivered Orders - Obligations, Prepaid/Advance		В								U/E	
2A	Pre	В	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
2B		ransfe		al (+ or -)											
2B	Pre	E	4176	Allocation Transfers of Prior-Year Balances		Е								U	
2B	Pre	Е	4190	Transfers - Prior-Year Balances		Е								U	
2C	Antic	ipated		ers Balances (+ or -)											
2C	Pre	E	4180	Anticipated Transfers - Prior-Year Balances		Е								U	5

		•		et Execution and Budgetary Resources/110/115car 2002 Reporting				USSGL A	ttributes	/2					1
Line	Pre/	Trial	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Post	Bal	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
3			Authority	From Offsetting Collections:											<u></u>
3A	Earn														<u></u>
3A1	Colle														<u></u>
3A1	Pre	E	4252	Reimbursements and Other Income Earned - Collected		Е								U/E	<u></u>
3A1	Pre	E	4260	Actual Collections of Governmental-Type Fees		Е								U/E	
3A1	Pre	E	4261	Actual Collection of Business-Type Fees		Е								U/E	
3A1	Pre	E	4262	Actual Collection of Loan Principal		Е								U/E	<u> </u>
3A1	Pre	Е	4263	Actual Collection of Loan Interest		Е								U/E	
3A1	Pre	E	4264	Actual Collection of Rent		Е								U/E	
3A1	Pre	E	4265	Actual Collections from Sale of Foreclosed Property		Е								U/E	
3A1	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources		Е								U/E	
3A1	Pre	Е	4267	Other Actual Governmental-Type Collections from Non-Federal		Е								U/E	
3A1	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current		Е								U/E	
3A1	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		Е								U/E	
3A1	Pre	E	4273	Interest Collected from Treasury		Е								U/E	
3A1	Pre	Е	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		Е								U/E	
3A1	Pre	Е	4275	Actual Collections from Liquidating Fund		Е								U/E	
3A1	Pre	Е	4276	Actual Collections from Financing Fund		Е								U/E	
3A1	Pre	E	4277	Other Actual Collections - Federal		Е								U/E	
3A1	Pre	Е	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered		Е								U/E	
				Orders - Obligations, Refunds Collected											
3A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders -		Е								U/E	
				Obligations, Refunds Collected											
3A2	Poco	ivable	From E	ederal Sources											
		E	4251			_							E	U/E	4
3A2	Pre			Reimbursements and Other Income Earned - Receivable		Е									4
3A2	Pre	В	4251	Reimbursements and Other Income Earned - Receivable		В							E	U/E	
3A2	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							F	U/E	4
3A2	Pre	В	4251	Reimbursements and Other Income Earned - Receivable		В							F	U/E	4
3A2	Pre	Е	4281	Actual Program Fund Subsidy Receivable - Definite - Current		Е								U/E	4
3A2	Pre	В	4281	Actual Program Fund Subsidy Receivable - Definite - Current		В								U/E	4
3A2	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		Е								U/E	4
		В	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		В								U/E	4
	Pre	E	4283	Interest Receivable from Treasury		Е								U/E	4
3A2	Pre	В	4283	Interest Receivable from Treasury		В								U/E	4
3A2	Pre	Е	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		Е								U/E	4
3A2	Pre	В	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		В								U/E	4
3A2	Pre	E	4285	Receivable from the Liquidating Fund		Е								U/E	4

				get execution and Budgetary Resources/1101 Fiscal 2002 Reporting	USSGL Attributes/2										
Line			USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.			Avail.	Trans.	TAFS	Addl.
No	Post	Bal	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
3A2	Pre	В	4285	Receivable from the Liquidating Fund		В								U/E	4
3A2	Pre	E	4286	Receivable from the Financing Fund		Е								U/E	4
3A2	Pre	В	4286	Receivable from the Financing Fund		В								U/E	4
3A2	Pre	Е	4287	Other Federal Receivables		Е								U/E	4
3A2	Pre	В	4287	Other Federal Receivables		В								U/E	4
3B	Char	nge In	Unfilled	Customer Orders											
3B1	Adva	nce R	eceived												
3B1	Pre	E	4222	Unfilled Customer Orders With Advance		Е								U/E	4,13
3B1	Pre	В	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
3B2	With	out Ad	lvance F	rom Federal Sources											
3B2	Pre	E	4221	Unfilled Customer Orders Without Advance		Е							Е	U/E	4,13
3B2	Pre	В	4221	Unfilled Customer Orders Without Advance		В							Е	U/E	4,13
3B2	Pre	E	4221	Unfilled Customer Orders Without Advance		Е							F	U/E	4,13
3B2	Pre	В	4221	Unfilled Customer Orders Without Advance		В							F	U/E	4,13
3C	Antic	ipated	For Res	st of Year, Without Advances											
3C	Pre	E	4060	Anticipated Collections from Non-Federal Sources	D	Е								U	5
3C	Pre	Е	4070	Anticipated Collections from Federal Sources	D	Е								U	5
3C	Pre	Е	4210	Anticipated Reimbursements and Other Income	D	Е								U	5
3D	Trans	sfers	rom Tru	st Funds											7
3D1	Colle	ected													
3D1	Pre	Е	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
3D2	Antic	ipated													
3D2	Pre	E	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		Е								U	5
3D2	Pre	Е	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	4
3D1	Pre	В	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	4

	USSGL Attributes/2														
Line	Pre/	Trial	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Post	Bal	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
3E	Subt	otal		CALC (13)											
4	Reco	veries	of Prio	r-Year Obligations											8
4A	Actua	al													
4A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е								U/E	
4A	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
4B	Antic	ipated													
4B	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е								U	5
5	Tem	ooraril	v Not Av	vailable Pursuant to Public Law											
5	Pre	E	4395	Authority Unavailable Pursuant to Public Law - Temporary		Е		###-###						U	5
5	Pre	E	4397	Receipts and Appropriations Temporarily Precluded from Obligation		E		###-###						U	4
5	Pre	В	4397	Receipts and Appropriations Temporarily Precluded from Obligation		В		###-###						U	4
5	Pre	E	4398	Offsetting Collections Temporarily Precluded from Obligation		Е		###-###						U	4
5	Pre	В	4398	Offsetting Collections Temporarily Precluded from Obligation		В		###-###						U	4
6			ly Not A												9
6A	Cano	ellatio	ns of Ex	xpired and No-Year Accounts(-)											
6A	Pre	E	4350	Canceled Authority		Е								U/E	
6B	Enac	ted Re	escissio	 ns (-)											
6B	Pre	Е	4392	Rescissions - Current-Year		Е		###-###						U	
6B	Pre	Е	4393	Rescissions - Prior-Year		Е		###-###						U	
6C				and Redemption of Debt (-)											
6C	Pre	E	4146	Actual Repayments of Debt, Current-Year Authority		E								U/E	
6C	Pre	Е	4147	Actual Repayments of Debt, Prior-Year Balances		Е								U/E	
6C	Pre	E	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		Е								U/E	
6C	Pre	E	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior- Year Balances		Е								U/E	

								USSGL A	ttributes	/2					i
Line	Pre/			USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Post	Bal	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
															<u> </u>
6D				thdrawn (-)											
6D	Pre	E	4133	Actual Adjustments to Contract Authority		E								U/E	
6D	Pre	E	4135	Contract Authority Liquidated		E	S							U/E	
6D	Pre	E	4143	Actual Reductions to Borrowing Authority		E								U/E	
6D	Pre	Е	4391	Adjustments to Indefinite No-Year Authority	С	Е								U	ĺ
															i
6E	Purs	uant t	o Public	Law (-)											
6E	Pre	E	4135	Contract Authority Liquidated		Е	Р	###-###						U/E	
6E	Pre	Е	4136	Contract Authority To Be Liquidated by Trust Funds		Е		###-###						U/E	
6E	Pre	В	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###						U/E	
6E	Pre	Е	4396	Authority Permanently Not Available Pursuant to Public Law		Е		###-###						U/E	
6F	Antic	cipate	for the	Rest of the Year (-)											
6	Pre	Е	4034	Anticipated Adjustments to Contract Authority		Е								U	5
6	Pre	Е	4044	Anticipated Reductions to Borrowing Authority		Е								U	5
6	Pre	Е	4047	Anticipated Transfers to Treasury		Е								U	5
7	Tota	l Budg	l jetary Re	esources (CALC. 16)											
															
Statu	s of B	Budget	ary Reso	l purces											
8			s Incurr												
8A	Direc														10
8A1		gory	<u> </u>												
8A1	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		Е			A		D			U/E	4
8A1	Pre	В	4801	Undelivered Orders - Obligations, Unpaid		В			A		D			U/E	4
8A1	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			A		D			U/E	4
8A1	Pre	В	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			A		D			U/E	4
8A1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		E			A		D			U/E	<u> </u>
UAT	116	_	4001	Unpaid		_								0/L	
8A1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		Е			Α		D			U/E	
				Prepaid/Advanced											1
8A1	Pre	Е	4901	Delivered Orders - Obligations, Unpaid		Е			Α		D			U/E	4
8A1	Pre	В	4901	Delivered Orders - Obligations, Unpaid		В			Α		D			U/E	4
8A1	Pre	Е	4902	Delivered Orders - Obligations, Paid		Е			Α	İ	D			U/E	
8A1	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,	1	Е			Α		D			U/E	
				Unpaid											1
8A1	Pre	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		Е			Α		D			U/E	
	1			Paid	I										1

								USSGL A	ttributes	/2					
Line	Pre/	Trial	USSGL	USSGL Account				Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Post	Bal	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
															<u> </u>
		gory I													
3A2	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		Е			В	####	D			U/E	4
3A2	Pre	В	4801	Undelivered Orders - Obligations, Unpaid		В			В	####	D			U/E	4
3A2	Pre	Е	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е			В	####	D			U/E	4
3A2	Pre	В	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			В	####	D			U/E	4
3A2	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			В	####	D			U/E	
BA2	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	####	D			U/E	
3A2	Pre	Е	4901	Delivered Orders - Obligations, Unpaid		Е			В	####	D			U/E	4
3A2	Pre	В	4901	Delivered Orders - Obligations, Unpaid		В			В	####	D			U/E	4
3A2	Pre	Е	4902	Delivered Orders - Obligations, Paid		Е			В	####	D			U/E	
3A2	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	####	D			U/E	
3A2	Pre	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	####	D			U/E	
BA3	Exen	npt Fr	om Appo	ortionment											
3A3	Pre	Е	4801	Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
3A3	Pre	В	4801	Undelivered Orders - Obligations, Unpaid		В			С		D			U/E	4
3A3	Pre	Е	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е			С		D			U/E	4
3A3	Pre	В	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			С		D			U/E	4
3A3	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			С		D			U/E	
3A3	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			С		D			U/E	
3A3	Pre	Е	4901	Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
3A3	Pre	В	4901	Delivered Orders - Obligations, Unpaid		В			С		D			U/E	4
3A3	Pre	Е	4902	Delivered Orders - Obligations, Paid		Е			С		D			U/E	
3A3	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	
3A3	Pre	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		D			U/E	
3B	Rein	nbursa	able												11
3B1	Cate	gory A	4												
3B1	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	İ	R			U/E	4
3B1	Pre	В	4801	Undelivered Orders - Obligations, Unpaid		В			Α		R			U/E	4
3B1	Pre	Е	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е			Α		R			U/E	4
3B1	Pre	В	4802	Undelivered Orders - Obligations, Prepaid/Advance	1	В			Α		R			U/E	4

								USSGL A	tributes	/2					i
Line	Pre/	Trial	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Post	Bal	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
8B1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			Α		R			U/E	
8B1	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			А		R			U/E	
8B1	Pre	Е	4901	Delivered Orders - Obligations, Unpaid		Е			Α		R			U/E	4
8B1	Pre	В	4901	Delivered Orders - Obligations, Unpaid		В			Α		R			U/E	4
8B1	Pre	E	4902	Delivered Orders - Obligations, Paid		Е			Α		R			U/E	
8B1	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			А		R			U/E	
8B1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			А		R			U/E	
8B2	Cate	gory E	3												
8B2	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		Е			В	####	R			U/E	4
8B2	Pre	В	4801	Undelivered Orders - Obligations, Unpaid		В			В	####	R			U/E	4
8B2	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е			В	####	R			U/E	4
8B2	Pre	В	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			В	####	R			U/E	4
8B2	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			В	####	R			U/E	
8B2	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	####	R			U/E	
8B2	Pre	E	4901	Delivered Orders - Obligations, Unpaid		Е			В	####	R			U/E	4
8B2	Pre	В	4901	Delivered Orders - Obligations, Unpaid		В			В	####	R			U/E	4
8B2	Pre	E	4902	Delivered Orders - Obligations, Paid		Е			В	####	R			U/E	
8B2	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			В	####	R			U/E	
8B2	Pre	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	####	R			U/E	

		•		or Excountry and Budgetary Resources From Fiscal 2002 Reporting				USSGL At	tributes	/2					1
Line	Pre/	Trial	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Post	Bal	Acct	Title	Credit	End/4	Type	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
8B3	Exem	npt Fr	om Appo	rtionment											
8B3	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	Pre	В	4801	Undelivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е			С		R			U/E	4
8B3	Pre	В	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			С		R			U/E	4
8B3	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			С		R			U/E	
8B3	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			С		R			U/E	
8B3	Pre	E	4901	Delivered Orders - Obligations, Unpaid		Ш			С		R			U/E	4
8B3	Pre	В	4901	Delivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	Pre	E	4902	Delivered Orders - Obligations, Paid		Е			С		R			U/E	1
8B3	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	
8B3	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			С		R			U/E	
8C	Subte	otal (8	A8B)												
		1													
9	Unob	ligate	d Baland	l Se:											
9A		rtione													12
9A1				 Available											
9A1	Pre	E	4510	Apportionments		Е						Α		U	
9A1	Pre	E	4610	Allotments - Realized Resources										U	
9A1	Pre	E	4700	Commitments										U	
9A2	Antic	ipated	l (+ or -)												
9A2	Pre	Е	4590	Apportionments Unavailable - Anticipated Resources		Е								U	5
9B	Exem	npt Fr	om Appo	rtionment											i ——
9B	Pre	E	4620	Unobligated Funds Not Subject to Apportionment		Е								U	
9C	Othe	r Avai	lable												
9C				Use only with prior OMB approval.											<u>. </u>

								USSGL A	ttributes	/2					
Line	Pre/	Trial	USSGL	USSGL Account				Pub. Law	Apport.	Apport.		Avail.	Trans.	TAFS	Addl.
No	Post	Bal	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
10				ce Not Available											13
10A	Appo	ortion	ed For S	ubsequent Periods											
10A	Pre	Е	4510	Apportionments		Е						S		U	
10B	Defe	rred													
10	Pre	Е	4430	Unapportioned Authority - OMB Deferral		Е								U	
10C	With	held F	Pending	Rescission											
10	Pre	Е	4420	Unapportioned Authority - Pending Rescission		Е								U	
				, ,											
10D	Othe	r													
10		E	4060	Anticipated Collections from Non-Federal Sources	С	Е			-					U	5
10	Pre	Е	4070	Anticipated Collections from Federal Sources	С	E								U	5
10	Pre	E	4210	Anticipated Reimbursements and Other Income	С	E								U	5
10	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	С	E								U	5
10	Pre	E	4450			E								U	J
		E		Unapportioned Authority										_	
10	Pre		4630	Funds Not Available for Commitment/Obligation		E								U	
10	Pre	Е	4650	Allotments - Expired Authority		Е								E	
11	Total	Statu	s of Bud	Igetary Resources (CALC. 810)											
Relati				ns to Outlays:											
12	Oblig	gated	Balance	, Net, Beginning of Period											
12	Pre	В	4221	Unfilled Customer Orders Without Advance		В							Е	U/E	
12	Pre	В	4221	Unfilled Customer Orders Without Advance		В							F	U/E	
12	Pre	В	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
12	Pre	В	4251	Reimbursements and Other Income Earned - Receivable		В							Е	U/E	
12	Pre	В	4251	Reimbursements and Other Income Earned - Receivable		В							F	U/E	
12	Pre	В	4281	Actual Program Fund Subsidy Receivable - Definite - Current		В								U/E	
12	Pre	В	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		В								U/E	
12	Pre	В	4283	Interest Receivable from Treasury		В								U/E	
12	Pre	В	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		В								U/E	
			4285	Receivable from the Liquidating Fund		В								U/E	
		В	4286	Receivable from the Financing Fund		В								U/E	
12	Pre	В	4287	Other Federal Receivables		В								U/E	
12	Pre	В	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
12	Pre	В	4901	Delivered Orders - Obligations, Unpaid		В								U/E	

								USSGL A	tributes	/2					
Line	Pre/	Trial	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Post		Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
13	Oblig	gated	Balance	Transferred, Net (+ or -)											
13	Pre	E	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
13	Pre	E	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14	Oblig	gated	Balance,	Net, End of Period:											
14A	Acco	unts F	Receivab	le(-)											
14A	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е								U/E	
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							Е	U/E	
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							F	U/E	
14A	Pre	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current		E								U/E	
14A	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		E								U/E	
14A	Pre	E	4283	Interest Receivable from Treasury		Е								U/E	
14A	Pre	Е	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		Е								U/E	
14A	Pre	Е	4285	Receivable from the Liquidating Fund		Е								U/E	
14A	Pre	Е	4286	Receivable from the Financing Fund		Е								U/E	
14A	Pre	Е	4287	Other Federal Receivables		Е								U/E	
14B	Unfil	led Cu	istomer	Orders from Federal Sources (-)											
14B	Pre	E	4221	Unfilled Customer Orders Without Advance		Е							Е	U/E	13
14B	Pre	Е	4221	Unfilled Customer Orders Without Advance		Е							F	U/E	13
14C	Unde	elivere	d Orders	5 (+)											
14C	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		Е								U/E	
14C	Pre	Е	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14C	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders -		Е								U/E	
				Obligations, Recoveries											
14C	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		Е								U/E	
				Unpaid											
445		<u> </u>	\												
			Payable (
14D	Pre	E	4901	Delivered Orders - Obligations, Unpaid		Е								U/E	
14D	Pre	Е	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14D	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	

		•						USSGL A	tributes	/2					
Line	Pre/			USSGL Account		_		Pub. Law			Reimb.	Avail.	Trans.	TAFS	Addl.
No	Post		Acct	Title	Credit		Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
14D	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е								U/E	
				Oripaid											
15	Outla	iys:													
15A	Disb	ursem	ents (+)												
15A	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е								U/E	4
15A	Pre	В	4802	Undelivered Orders - Obligations, Prepaid/Advance		В								U/E	4
15A	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		Е								U/E	
				Prepaid/Advanced											
15A	Pre	Е	4902	Delivered Orders - Obligations, Paid		Е								U/E	
15A	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		Е								U/E	
				Paid											
15B		ction													
15B	Pre	E	4222	Unfilled Customer Orders With Advance		Е								U/E	4,13
15B	Pre	В	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
15B	Pre	E	4252	Reimbursements and Other Income Earned - Collected		Е								U/E	
15B	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
15B	Pre	E	4260	Actual Collections of Governmental-Type Fees		Е								U/E	
15B	Pre	Е	4261	Actual Collection of Business-Type Fees		Е								U/E	
15B	Pre	E	4262	Actual Collection of Loan Principal		Е								U/E	
15B	Pre	E	4263	Actual Collection of Loan Interest		Е								U/E	
15B	Pre	E	4264	Actual Collection of Rent		Е								U/E	
15B	Pre	E	4265	Actual Collections from Sale of Foreclosed Property		Е								U/E	
15B	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources		Е								U/E	
15B	Pre	E	4267	Other Actual Governmental-Type Collections from Non-Federal		Е								U/E	
				Sources											
15B	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current		Е								U/E	
15B	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		Е								U/E	
15B	Pre	E	4273	Interest Collected from Treasury		Е								U/E	
15B	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		Е								U/E	
15B	Pre	E	4275	Actual Collections from Liquidating Fund		Е								U/E	
15B	Pre	E	4276	Actual Collections from Financing Fund		Е								U/E	
15B	Pre	Е	4277	Other Actual Collections - Federal		Е								U/E	
15B	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered		Е								U/E	
450	D=-	_	4070	Orders - Obligations, Refunds Collected		_								11/5	
15B	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		Е								U/E	
		-		Obligations, Neturius Collected											
15C	Subt	L otal		CALC (15A15B)											
				(·-·········)	I					<u> </u>					

								USSGL At	tributes/	2					
Line	Pre/	Trial	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Apport.	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Post	Bal	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.

17	Net C	Outlay	s	CALC (15C - 16)		16		
16	Pre	Е	5909	Contra Revenue for Other Revenue		15		
16	Pre	E	5900	Other Revenue		15		
16	Pre	E	5890	Tax Revenue Refunds		15		
16	Pre	E	5809	Contra Revenue for Taxes		15		
16	Pre	E	5801	Tax Revenue Accrual Adjustment		15		
16	Pre	E	5800	Tax Revenues Collected		15		
16	Pre	E	5609	Contra Revenue for Donations - Financial Resources		15		
16	Pre	E	5600	Donated Revenue - Financial Resources		15		
16	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue		15		
16	Pre	E	5500	Insurance and Guarantee Premium Revenue		15		
16	Pre	Е	5409	Contra Revenue for Benefit Program Revenue		15		
16	Pre	E	5400	Benefit Program Revenue	i	15		
16	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees		15		
16	Pre	Е	5320	Penalties, Fines and Administrative Fees Revenue		15		
16	Pre	E	5319	Contra Revenue for Interest	i	15		
16	Pre	E	5310	Interest Revenue		15		
16	Pre	E	5209	Contra Revenue for Services Provided		15		
16	Pre	Е	5200	Revenue from Services Provided		15		
16	Pre	Е	5109	Contra Revenue for Goods Sold		15		
16	Pre	Е	5100	Revenue from Goods Sold		15		
16	Less	: Offs	etting Re	ceipts		16		
						Info.		
						Addl.		

FOOTNOTES AND ADDITIONAL INFORMATION:

- 1/ Information on the SBR should be consistent with budget execution information reported on the Report on Budget Execution and Budgetary Resources (SF 133)

 The SBR should include a separate column for non-budgetary Credit Program Financing Accounts.
- 2/ Use USSGL budgetary attributes that are used for FACTS II Reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "FY 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ Shaded portion indicates that the attribute is supplied by FACTS II.
- 4/ When the SF 133: Report on Budget Execution and Budgetary Resources line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650 and 4620.
- 7/ SF 133 lines 3D1 and 3D2 are all rolled up to one on line 3D of the SBR.
- 8/ SF 133 lines 4A and 4B are all rolled up to one on line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D and 6E are all rolled up to one on line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2 and 8A3 are all rolled up to one on line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2 and 8B3 are all rolled up to one on line 8B of the SBR.
- 12/ SF 133 lines 9A1 and 9A2 are all rolled up to one on line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, 10C and 10D are all rolled up to one on line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ Must agree with line 4 on the Statement of Financing. This should equal deposits to Treasury that are reported on SF 224, SF 1219 and SF 1220. Excludes amounts related to the change in receivables. Revenue collected and distributed in offsetting receipt accounts only.
- 16/ Lines 16 and 17 are not included on the SF133, but are on the Statement of Budgetary Resources.

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2002 Reporting

	S 2108	J - · · · ·	USSGL Account		USS	GL Acc	ount Attribu	ıtes/1	
Column	Auth. Ind./2			Begin	Def./Indef.	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Flag	Type	Source	Partner	Info
	E	da-d Dala							
	For all Unexp	ended Baia	nces:						
1		Treasury A	ppropriation Fund Symbol						
		,							
2		Treasury S	upplied						
3		N/A							
4		4350	Canceled Authority	Е					
4		4391	Adjustments to Indefinite No-Year Authority	E					
- 4		4001	Adjustments to indefinite No-Teal Authority	L					
5		1010	Fund Balance With Treasury	Е					
	For Treasury	Appropriati	ion Fund Symbols With Unrealized Discounts:						
	011	1011	D:	-					
6	911 911	1611	Discount on U.S. Treasury Securities Issued by Public Debt Discount on Securities Other Than Public Debt Securities	E					2
6	911	1621	Discount on Securities Other Than Public Debt Securities	E					2,3
	For Treasury	Appropriati	ion Fund Symbols With Imprest Funds:				l		
6	921	1120	Imprest Funds	Е					2
6	921	1130	Funds Held by the Public	Е					2
	For Treasury	Appropriati	ion Fund Symbols With Unamortized Discounts or Premiums:		1		1		
6	931	1611	Discount on U.S. Treasury Securities Issued by Public Debt	Е					2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	Е					2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E					2
	For Treasury	Appropriati	on Fund Symbols With Investments in Treasury Securities:	1	1		T		
6	971	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E					2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	E					2
	For Treasury	Appropriati	on Fund Symbols With Investments in Agency Securities:	-					
	070	1000	L						0.0
6	972	1620	Investments in Securities Other Than Public Debt Securities	Е					2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2002 Reporting

	S 2108		USSGL Account			USSGL	Attributes		
Column	Auth. Ind.			Begin	Def./Indef.	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Flag	Type	Source	Partner	Info
1		Treasury Ap	opropriation Fund Symbol						
2		Treasury Su	upplied						
	054	44.44	Consent Vana Barrassina Authorite Barlined Baffaita				_		
3	951	4141	Current-Year Borrowing Authority Realized - Definite	E			P		2
	962	4141	Current-Year Borrowing Authority Realized - Definite				P =		2
3	951	4143	Actual Reductions to Borrowing Authority	E	D		ı		2
3	962	4143	Actual Reductions to Borrowing Authority	E	D		P		2
3	951	4392	Rescissions - Current-Year	E		В	<u> </u>		2
3	962	4392	Rescissions - Current-Year	E		В	Р		2
3	951	4393	Rescissions - Prior-Year	Е		В	Т		2
3	962	4393	Rescissions - Prior-Year	E		В	Р		2
4	951	4145	Borrowing Authority Converted to Cash	Е	D		Т		2
4	962	4145	Borrowing Authority Converted to Cash	E	D		P		2
7	302	7170	Donowing Authority Converted to Cash				•		
5		N/A							
	CALC (2 +/-:	3 - 4) Also	Equals:						
6	951	4141	Current-Year Borrowing Authority Realized - Definite	Е			Т		2
6	962	4141	Current-Year Borrowing Authority Realized - Definite	Е			Р		2
6	951	4143	Actual Reductions to Borrowing Authority	Е	D		Т		2
6	962	4143	Actual Reductions to Borrowing Authority	Е	D		Р		2
6	951	4145	Borrowing Authority Converted to Cash	Е	D		T		2
6	962	4145	Borrowing Authority Converted to Cash	Е	D		Р		2
6	951	4149	Borrowing Authority Carried Forward	В	D		T		2
6	962	4149	Borrowing Authority Carried Forward	В	D		Р		2
6	951	4392	Rescissions - Current-Year	Е		В	Т		2
6	962	4392	Rescissions - Current-Year	Е		В	Р		2
6	951	4393	Rescissions - Prior-Year	Е		В	Т		2
6	962	4393	Rescissions - Prior-Year	Е		В	Р		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2002 Reporting

FM:	S 2108		USSGL Account			USSGL	_ Attributes		
Column	Auth. Ind.			Begin	Def./Indef.	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Flag	Type	Source	Partner	Info
1		Treasury A	 ppropriation Fund Symbol						
2		Treasury S	unnlied						
		Treasury O							
3	951	4142	Current-Year Borrowing Authority Realized - Indefinite	Е			Т		2
3	962	4142	Current-Year Borrowing Authority Realized - Indefinite	Е			Р		2
4	951	4145	Borrowing Authority Converted to Cash	Е	1		Т		2
4	962	4145	Borrowing Authority Converted to Cash	Е	ı		Р		2
5	951	4143	Actual Reductions to Borrowing Authority	Е	I		Т		2
5	962	4143	Actual Reductions to Borrowing Authority	Е	1		Р		2
	CALC (2 + 3	-4-5) Als	 o Equals:						
6	951	4142	Current-Year Borrowing Authority Realized - Indefinite	Е			Т		2
6	962	4142	Current-Year Borrowing Authority Realized - Indefinite	Е			Р		2
6	951	4143	Actual Reductions to Borrowing Authority	Е			Т		2
6	962	4143	Actual Reductions to Borrowing Authority	Е	-		Р		2
6	951	4145	Borrowing Authority Converted to Cash	Е	-		Т		2
6	962	4145	Borrowing Authority Converted to Cash	Е			Р		2
6	951	4149	Borrowing Authority Carried Forward	В	I		T		2
6	962	4149	Borrowing Authority Carried Forward	В	I		Р		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2002 Reporting

FM:	S 2108		USSGL Account			USSGL	_ Attributes		
Column	Auth. Ind.			_	Def./Indef.	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Flag	Type	Source	Partner	Info
1		Treasury A	 ppropriation Fund Symbol						
2		Treasury S	upplied						
_									
3	941	4131	Current-Year Contract Authority Realized - Definite	E					2
4	941	4135	Contract Authority Liquidated	E	D	Р			2
5	941	4133	Actual Adjustments to Contract Authority	E	D				2
5	941	4135	Contract Authority Liquidated	E	D	S			2
5	941	4392	Rescissions - Current-Year	E		С			2
5	941	4393	Rescissions - Prior-Year	E		С			2
	CALC (2 + 3	- 4 +/- 5) A	 so Equals:						
6	941	4131	Current-Year Contract Authority Realized - Definite	E					2
6	941	4133	Actual Adjustments to Contract Authority	E	D				2
6	941	4135	Contract Authority Liquidated	E	D				2
6	941	4139	Contract Authority Carried Forward	В	D				2
6	941	4392	Rescissions - Current-Year	E		С			2
6	941	4393	Rescissions - Prior-Year	E		С			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2002 Reporting

FM:	S 2108		USSGL Account			USSGI	_ Attributes		
Column	Auth. Ind.			Begin	Def./Indef.	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Flag	Type	Source	Partner	Info
		T	and a second sec						
1		Treasury A	ppropriation Fund Symbol		1				
2		Treasury S	upplied						
3	941	4132	Current-Year Contract Authority Realized - Indefinite	E					2
4	941	4135	Contract Authority Liquidated	E	1	P			2
5	941	4133	Actual Adjustments to Contract Authority	E	ı				2
5	941	4135	Contract Authority Liquidated	Е	I	S			2
	CALC (2 + 3	3 - 4 - 5) Als	o Equals:						
6	941	4132	Current-Year Contract Authority Realized - Indefinite	E					2
6	941	4133	Actual Adjustments to Contract Authority	E					2
6	941	4135	Contract Authority Liquidated	E					2
6	941	4139	Contract Authority Carried Forward					•	

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2002 Reporting

	S 2108		USSGL Account				Attributes		
Column	Auth. Ind.			-	Def./Indef.	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Flag	Type	Source	Partner	Info
	For all Treasu		iation Fund Symbols:						
7		4126	Amounts Appropriated from Specific Treasury-Managed Trust Funds TAFS - Receivable	Е					
7		4137	Transfers of Contract Authority	Е					
7		4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	Е					
7	7 4225		Appropriation Trust Fund Expenditure Transfers - Receivable	Е					
7		4251	Reimbursements and Other Income Earned - Receivable	Е				Е	
7		4251	Reimbursements and Other Income Earned - Receivable	Е				F	
7		4281	Actual Program Fund Subsidy Receivable - Definite - Current	Е					
7		4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Е					
7		4283	Interest Receivable from Treasury	Е					
7		4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Е					
7		4285	Receivable from the Liquidating Fund	Е					
7		4286	Receivable from the Financing Fund	Е					
7		4287	Other Federal Receivables	Е					
8		4221	Unfilled Customer Orders Without Advance	Е				E	
8		4221	Unfilled Customer Orders Without Advance	Е				F	
9		4801	Unexpended Obligations - Unpaid	Е					
9		4831	Unexpended Obligations, Transferred - Unpaid	Е					
9		4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Е					
9		4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Е					
10		4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	Е					
10		4901	Expended Authority - Unpaid	Е					
10		4931	Expended Authority, Transferred - Unpaid	Е					
10		4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Е					
10		4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Е					
	CALC (5 + 6	+7+8-9-	10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract						
			ndefinite Borrowing and Contract Authority. Also Equals:						
11		4157	Auth. Made Avail. from Receipt or Approp. Balances Previously Precluded from Obligation	Е					
11		4158	Auth. Made Avail. from Offsetting Collections Balances Prev. Precluded from Obligation	Е					
11		4394	Receipts Not Available for Obligation Upon Collection	Е					
11		4397	Receipts and Appropriations Temporarily Precluded from Obligation	Е					
11		4398	Offsetting Collections Temporarily Precluded from Obligation	Е					
11		4420	Unapportioned Authority - Pending Rescission	Е					
11		4430	Unapportioned Authority - OMB Deferral	Е					
11		4450	Unapportioned Authority	Е					
11		4510	Apportionments	Е					
11		4610	Allotments - Realized Resources	E					<u> </u>
11		4620	Unobligated Funds Not Subject to Apportionment	E					
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E					
	1	. 500		_					i

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2002 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and include the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority to Borrow from the Treasury
962	Authority to Borrow from the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ While Federal agencies may have nonFederal investments, FACTS II will report only Federal investments.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

Line	Pre/	Trial	USSGL	USSGL Account Title			USSGL	. Attributes
No	Post	Bal	Acct		/1	Form and C	Content Notes	
				<u> </u>	Federal/	Entity (E)	Covered (C)	
					NonFederal	NonEnt (O)	NotCov (U)	Additional Information Required
Asse								
	governn							
1 Fu			ith Treas					
1	Post	Е		Fund Balance With Treasury		Е		
1	Post	Е	1010	Fund Balance With Treasury		0		
	estmen		T	T		_		
2	Post	E	1340	Interest Receivable	F	E		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	Е	1610	Investments in U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt		Е		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	F*	Е		
2	Post	Е	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public	F*	Е		
2	Post	Е	1618	Market Adjustment - Investments	F			
2	Post	Е	1620	Investments in Securities Other Than Public Debt Securities	F	Е		
2	Post	Е	1621	Discount on Securities Other Than Public Debt Securities	F	Е		
2	Post	Е	1622	Premium on Securities Other Than Public Debt Securities	F	Е		
2	Post	Е	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	F	Е		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	Е		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	Е		

Line	Pre/	Trial	USSGL	USSGL Account Title			USSGL	_ Attributes
No	Post	Bal	Acct		/1	Form and C	Content Notes	
					Federal/ NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
2 Inv	estmen	its (coi	ntinued)					
2	Post	E		Market Adjustment - Investments in U.S.	F*	E		
_	FUSI		1036	Treasury Zero Coupon Bonds	Г			
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	П		
2	Post	E	1690	Other Investments	F	E		
	counts			T	_			
3	Post	E	1310	Accounts Receivable	F	E		
3	Post	E	1310	Accounts Receivable	F	0		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	Е		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	0		
3	Post	E	1320	Employment Benefit Contributions	F	E		
3	Post	Е	1325	Taxes Receivable	F	Е		
3	Post	E	1329	Allowance for Loss on Taxes Receivable	F	E		
3	Post	Е	1330	Receivable for Transfers of Currently Invested Balances	F*	Е		
3	Post	E	1335	Expenditure Transfers Receivable	F*	Е		
3	Post	E		Expenditure Transfers Receivable	F*	0		
3	Post	Е		Interest Receivable	F	Е		
3	Post	Е		Interest Receivable	F	0		Related to accounts receivable
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to accounts receivable
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	0		Related to accounts receivable
3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	F	E		Related to accounts receivable
3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	F	0		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	F	Е		Related to accounts receivable
3	Post	Е	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	F	0		Related to accounts receivable

				02 Reporting				
Line	Pre/	Trial	USSGL	USSGL Account Title			USSGL	. Attributes
No	Post	Bal	Acct		/1		Content Notes	
					Federal/	Entity (E)		
					NonFederal	NonEnt (O)	NotCov (U)	Additional Information Required
4 Loa	ans Rec		-					
4		Е	1340	Interest Receivable	F	E		Related to loans receivable
4	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
4	Post	Е	1350	Loans Receivable	F	E		
4	Post	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	Post	E	1360	Penalties, Fines and Administrative Fees	F	E		Related to loans receivable
				Receivable				
4	Post	Е	1369	Allowance for Loss on Penalties, Fines and	F	Е		Related to loans receivable
				Administrative Fees Receivable				
5 Oth	ner							
5	Post	E	1410	Advances to Others	F	E		
5	Post	E	1410	Advances to Others	F	0		
5	Post	Е	1450	Prepayments	F	Е		
5	Post	Е	1450	Prepayments	F	0		
5	Post	E	1920	Unrequisitioned Authorized Appropriations	F*	Е		
5	Post	Е	1921	Receivable from Appropriations	F*	Е		Do not use without permission from Treasury or OMB
5	Post	E	1990	Other Assets	F	Е		·
5	Post	Е	1990	Other Assets	F	0		
0	1 000	ļ -	1000	Cirio 7 locolo		Ŭ		
6 Tot	al Intrac	novern	mental /	Assets CALC (15)				
0 100	ai iiiti aç	joveni	incinai /	ASSELS ONLO (1)				
A 0000	s With	the Du	hlio					
				and Other Monetary Assets				
7 Cas		E			N.I.*			
7	Post Post	E	1110 1110	Undeposited Collections Undeposited Collections	N* N*	E		
7				'	N*	0		
7	Post	E	1120	Imprest Funds	N*	E		
7	Post		1120	Imprest Funds		0		
7	Post	E	1130	Funds Held by the Public	N*	E		
7	Post	E	1190	Other Cash	N*	E		
/	Post	E	1190	Other Cash	N*	0		
/	Post	E	1195	Other Monetary Assets	N*	E		
7	Post	E	1195	Other Monetary Assets	N*	0		
7	Post	E	1200	Foreign Currency	N*	E		
7	Post	E	1200	Foreign Currency	N*	0		
7	Post	E	1531	Seized Monetary Instruments	N*	0		
7	Post	Е	1532	Seized Cash Deposited	N*	0		

				002 Reporting				
Line	Pre/	Trial	USSGL	USSGL Account Title			USSGL	. Attributes
No	Post	Bal	Acct		/1		Content Notes	
					Federal/		Covered (C)	
					NonFederal	NonEnt (O)	NotCov (U)	Additional Information Required
_	<u>restmen</u>		1	T.				
8	Post	Е	1340	Interest Receivable	N	Е		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	Е		Related to investments
8	Post	Е	1618	Market Adjustment - Investments	N	Е		
8	Post	Е	1620	Investments in Securities Other Than Public Debt Securities	N	E		
8	Post	E	1621	Discount on Securities Other Than Public Debt Securities	N	E		
8	Post	Е	1622	Premium on Securities Other Than Public Debt Securities	N	Е		
8	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	N	Е		
8	Post	E	1690	Other Investments	N	Е		
Asse	ts With	the Pu	blic					
	counts							
9	Post	E	1310	Accounts Receivable	N	Е		
9	Post	E	1310	Accounts Receivable	N	0		
9	Post	Е	1319	Allowance for Loss on Accounts Receivable	N	E		
9	Post	Е	1319	Allowance for Loss on Accounts Receivable	N	0		
9	Post	Е	1320	Employment Benefit Contributions	N	Е		
9	Post	E	1340	Interest Receivable	N	Е		Related to accounts receivable
9	Post	Е	1340	Interest Receivable	N	0		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to accounts receivable
9	Post	Е	1349	Allowance for Loss on Interest Receivable	N	0		Related to accounts receivable
9	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	N	E		Related to accounts receivable
9	Post	Е	1360	Penalties, Fines and Administrative Fees Receivable	N	0		Related to accounts receivable
9	Post	Е	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	N	Е		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	N	0		Related to accounts receivable
ı		-						
10 T	axes Re		le					
10	Post	Е	1325	Taxes Receivable	N	0	· · · · · · · · · · · · · · · · · · ·	
10	Post	Е	1329	Allowance for Loss on Taxes Receivable	N	0		

				02 Reporting			11000	Add the days
Line				USSGL Account Title				Attributes
No	Post	Bal	Acct		/1		Content Notes	
					Federal/	Entity (E)		A LEG COLLEGE CONTROL BY CALL
					NonFederal	NonEnt (O)	NotCov (U)	Additional Information Required
11 17	nans Ro	ceivah	ole and F	Related Foreclosed Property				
11		E		Interest Receivable	N	Е		Related to loans
11		E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11		E		Loans Receivable	N	E		Included to loans
11		E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	Е	1360	Penalties, Fines and Administrative Fees	N	Е		Related to loans
				Receivable				
11	Post	Е	1369	Allowance for Loss on Penalties, Fines and	N	Е		Related to loans
				Administrative Fees Receivable				
11	Post	Е	1399	Allowance for Subsidy	N*	Е		
11		Е	1551	Foreclosed Property	N*	Е		
11	Post	Е	1559	Foreclosed Property - Allowance	N*	Е		
12 In	ventory	and R	elated P	roperty				
12	Post	E	1511	Operating Materials and Supplies Held for		Е		
12	Post	Е	1512	Operating Materials and Supplies Held in		E		
				Reserve for Future Use				
12	Post	Е	1513	Operating Materials and Supplies - Excess,		Е		
				Unserviceable and Obsolete				
12	Post	Е	1514	Operating Materials and Supplies Held For		Е		
12	Post	Е	1519	Operating Materials and Supplies -		Е		
12	Post	Е	1521	Inventory Purchased for Resale		Е		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	Е	1524	Inventory - Excess, Obsolete and		Е		
12	Post	Е	1525	Inventory - Raw Materials		Е		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		Ē		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12		E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		
12	Post	E	1561	Commodities Held Under Price Support and		E		
				Stabilization Support Programs				
12	Post	E	1569	Commodities - Allowance	1	Е		
12	Post	E	1571	Stockpile Materials Held in Reserve	1	E		
12	Post	E	1572	Stockpile Materials Held for Sale	1	E		
12		E	1591	Other Related Property	<u> </u>	E		
		1 -			1	_		T .

Line	Pre/	Trial	USSGL	USSGL Account Title		USSGL Attributes						
No	Post	Bal	Acct		/1	Form and C	ontent Notes					
					Federal/	Entity (E)	Covered (C)					
					NonFederal	NonEnt (O)	NotCov (U)	Additional Information Required				
12	Post	Е	1599	Other Related Property - Allowance		Ē						

				USSGL Account Title			USSGI	Attributes
No	Post	Bal	Acct	OCCUPATION THE	/1	Form and C	Content Notes	Attilibuted
140	1 030	Dai	Acci		Federal/	Entity (E)		
							NotCov (U)	Additional Information Required
					Itom cacrai	itonent (o)	1101001 (0)	Additional information required
Asse	ts With	the Pu	blic					
13 G	eneral F	roper	ty, Plant	and Equipment				
13	Post	ΙΕ.	1711	Land and Land Rights	N*	Е		
13	Post	E	1712	Improvements to Land	N*	Е		
13	Post	Е	1719	Accumulated Depreciation on Improvements	N*	Е		
				to Land				
13	Post	Е	1720	Construction-in-Progress	N*	Е		
13	Post	Е	1730	Buildings, Improvements and Renovations	N*	Е		
13	Post	E	1739	Accumulated Depreciation on Buildings,	N*	Е		
				Improvements and Renovations				
13	Post	E	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other	N*	Е		
				Structures and Facilities				
13	Post	Е	1750	Equipment	N*	Е		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	Е		
13	Post	Е	1810	Assets Under Capital Lease	N*	Е		
13	Post	E	1819	Accumulated Depreciation on Assets Under	N*	Е		
				Capital Lease				
13	Post	E	1820	Leasehold Improvements	N*	E		
13	Post	E	1829	Accumulated Amortization on Leasehold	N*	Е		
				Improvements				
13	Post	E	1830	Internal-Use Software	N*	Е		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal Use	N*	E		
				Software				
13	Post	Е	1840	Other Natural Resources	N*	Е		
13	Post	E	1849	Allowance for Depletion	N*	Е		
13	Post	E	1890	Other General Property, Plant and	N*	E		
				Equipment				
				,				
14 O	ther							
14	Post	E	1410	Advances to Others	N	Е		
14	Post	Е	1410	Advances to Others	N	0		
14	Post	Е	1450	Prepayments	N	Е		
14	Post	E	1450	Prepayments	N	0		
14	Post	E	1990	Other Assets	N	Е		
14	Post	E	1990	Other Assets	N	0		

Line	Pre/	Trial	USSGL	USSGL Account Title			USSGL	. Attributes
No	Post	Bal	Acct		/1	Form and C	Content Notes	
					Federal/	Entity (E)	Covered (C)	
					NonFederal	NonEnt (O)	NotCov (U)	Additional Information Required
15 T	otal Ass	ets	CALC (614)				
Intra	governn	nental	Liabilitie	es				
16 A	ccounts		ble					
16		Е	2110	Accounts Payable	F		С	
16	Post	E	2120	Disbursements in Transit	F		С	
16	Post	Е	2140	Accrued Interest Payable	F		С	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested	F*		С	
				Balances				
16	Post	Е	2155	Expenditure Transfers Payable	F*		С	Related to accounts payable
16	Post	Е	2170	Subsidy Payable to Financing Account	F*		С	
16	Post	Е	2170	Subsidy Payable to Financing Account	F*		J	
16	Post	Е	2179	Contra Liability for Subsidy Payable to	F*		С	
				Financing Account				
17 D			1	T				
17	Post	Е	2140	Accrued Interest Payable	F		С	Related to debt
17	Post	Е	2140	Accrued Interest Payable	F		U	Related to debt
17	Post	Е		Principal Payable to Treasury	F*		С	
17	Post	Е	2510	Principal Payable to Treasury	F*		U	
17	Post	Е	2520	Principal Payable to Federal Financing Bank	F*		С	
17	Post	Е	2520	Principal Payable to Federal Financing Bank	F*		U	
17	Post	Е	2530	Securities Issued by Federal Agencies	F		С	
				Under General and Special Financing				
17	Post	Е	2540	Participation Certificates	F		С	
17	Post	Е	2540	Participation Certificates	F		U	
17	Post	Е	2590	Other Debt	F		С	
17	Post	E	2590	Other Debt	F		U	

				002 Reporting	T			
	Pre/			USSGL Account Title				Attributes
No	Post	Bal	Acct		/1		Content Notes	
					Federal/	Entity (E)		
					NonFederal	NonEnt (O)	NotCov (U)	Additional Information Required
18 O		-	1	10	_			
18	Post	Е	2130	Contract Holdbacks	F		С	
18	Post	Е	2190	Other Accrued Liabilities	F		С	
18	Post	E	2190	Other Accrued Liabilities	F		U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		С	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		С	
18	Post	Е	2225	Unfunded FECA Liability	F*		U	
18	Post	Е	2290	Other Unfunded Employment Related	F		U	
18	Post	Е	2310	Advances from Others	F		С	
18	Post	Е	2320	Deferred Credits	F		С	
18	Post	E	2320	Deferred Credits	F		U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	F		С	
18	Post	Е	2920	Contingent Liabilities	F		С	
18	Post	E	2920	Contingent Liabilities	F		Ü	
18	Post	Е	2940	Capital Lease Liability	F		С	
18	Post	Е	2940	Capital Lease Liability	F		U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed			С	
18	Post	Е	2960	Accounts Payable From Canceled	F		U	
18	Post	Е	2970	Resources Payable to Treasury	F*		С	
18	Post	Е	2980	Custodial Liability	F		U	
18	Post	E	2990	Other Liabilities	F		С	
18	Post	Е	2990	Other Liabilities	F		U	
19 T	otal Intr	agove	rnmenta	I Liabilities CALC (1618)				
Liabi	lities wi	th the	Public				-	
	ccounts							
20		Е	2110	Accounts Payable	N		С	
20		Е		Disbursements in Transit	N		С	
20	Post	E	2140	Accrued Interest Payable	N		С	Related to accounts payable
24 1	oan Gu	ranto	e Liabilit	v				
21 L		E		Loan Guarantee Liability	N*		С	
∠ I	PUSI	IE .	Z 10U	Loan Guarantee Liability	IN.	<u> </u>	U	

	Pre/			USSGL Account Title			USSGL	. Attributes
No	Post	Bal	Acct		/1	Form and C	Content Notes	
		1			Federal/	Entity (E)	Covered (C)	
						NonEnt (O)		Additional Information Required
22 D	ebt Held	d by th	e Public					
22	Post	E	2140	Accrued Interest Payable	N		С	Related to debt
22	Post	E	2140	Accrued Interest Payable	N		U	Related to debt
22	Post	E	2530	Securities Issued by Federal Agencies	N		С	
				Under General and Special Financing				
22	Post	E	2530	Securities Issued by Federal Agencies	N		U	
				Under General and Special Financing				
22	Post	E	2540	Participation Certificates	N		С	
22	Post	E	2540	Participation Certificates	N		U	
22	Post	E	2590	Other Debt	N		С	
22	Post	E	2590	Other Debt	N		U	
23 F	ederal E	mploy		Veterans' Benefits				
23	Post	Е		Actuarial Pension Liability	N*		С	
23	Post	Е	2610	Actuarial Pension Liability	N*		U	
23	Post	Е	2620	Actuarial Health Insurance Liability	N*		С	
23	Post	Е	2620	Actuarial Health Insurance Liability	N*		U	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		С	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		U	
23	Post	Е	2650	Actuarial FECA Liability	N*		С	
23	Post	E	2650	Actuarial FECA Liability	N*		U	
23	Post	E	2690	Other Actuarial Liabilities	N*		С	
23	Post	E	2690	Other Actuarial Liabilities	N*		U	
	lities Wi							
				and Disposal Costs				
24		Е		Estimated Cleanup Cost Liability	N		С	
24	Post	Е	2995	Estimated Cleanup Cost Liability	N		U	
			nd Payab					
25		Е		Entitlement Benefits Due and Payable	N*		С	
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		U	

Line	Pre/	Trial	USSGL	USSGL Account Title			USSGL	Attributes
No	Post	Bal	Acct		/1	Form and C	Content Notes	
	1		1		Federal/	Entity (E)	Covered (C)	
					NonFederal		NotCov (U)	Additional Information Required
								•
26 O	ther Lia	bilities	With th	e Public				
26	Post	E	2130	Contract Holdbacks	N		С	
26	Post	E	2190	Other Accrued Liabilities	N		С	
26	Post	E	2190	Other Accrued Liabilities	N		U	
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		С	
26	Post	E	2211	Withholdings Payable	N*		С	
26	Post	E	2213	Employer Contributions and Payroll Taxes	N		С	
				Payable				
26	Post	E	2215	Other Post-Employment Benefits Due and	N		С	
				Payable				
26	Post	E	2216	Pension Benefits Due and Payable to	N*		С	
				Beneficiaries				
26	Post	Е	2217	Benefit Premiums Payable to Carriers	N*		С	
26	Post	E	2218	Life Insurance Benefits Due and Payable to	N*		C	
		-		Beneficiaries	,,,		Ü	
26	Post	Е	2220	Unfunded Leave	N*		U	
26	Post	E	2290	Other Unfunded Employment Related	N		Ü	
26	Post	Е	2310	Advances from Others	N		С	
26	Post	E		Deferred Credits	N		C	
26	Post	E		Deferred Credits	N		Ü	
26	Post	E	2400	Liability for Deposit Funds, Clearing	N		C	
-				Accounts and Undeposited Collections				
26	Post	Е	2910	Prior Liens Outstanding on Acquired	N*		U	
26	Post	Е	2920	Contingent Liabilities	N		С	
26	Post	E	2920	Contingent Liabilities	N		Ü	
26	Post	E	2940	Capital Lease Liability	N		C	
26	Post	Ē	2940	Capital Lease Liability	N		Ü	
26	Post	E	2960	Accounts Payable From Canceled	N		U	
26	Post	E	2980	Custodial Liability	N		Ü	
26	Post	E	2990	Other Liabilities	N		С	
26	Post	E	2990	Other Liabilities	N		U	

				USSGL Account Title			HECCI	Attributes
Line				USSGL Account Title	_			Attributes
No	Post	Bal	Acct		/1	Form and C	Content Notes	
					Federal/	Entity (E)	Covered (C)	
					NonFederal	NonEnt (O)	NotCov (U)	Additional Information Required
27 To	otal Liak	vilitios		CALC (1926)				
21 10	nai Liak	mues		OALO (1920)				
28 C	ommitm	ents a	nd Cont	ingencies (Note 16)				
Net P	osition							
29 Ui	nexpen	ded Ap	propriat	tions				
29	Post	E	3100	Unexpended Appropriations - Cumulative				
30 Ct	umulati	ve Res	ults of C	perations				
30	Post	E	3310	Cumulative Results of Operations				
31 To	otal Net	Position	on	CALC (29+30)				
32 To	otal Liak	/Net P	osition	CALC (27+31)				

 ^{1/} Use USSGL attribute values as provided in USSGL Section IV, page 17.
 * By definition, this USSGL account can only have this USSGL attribute value.

Statement of Net Cost for Fiscal 2002 Reporting

				Fiscal 2002 Reporting	USSC	L Attribute	es/1	
					Adjus	ted Trial Bal	ance	
ine	Pre/	Trial	USSGL	USSGL Account	Federal/	Exchange/	Cust/	
lo	Post	Bal	Account	Title	NonFederal	Nonexch.	Noncust.	Additional Information Required
roa	ram C	`octo:						
	ram A				1			
rog	I aiii A	\. 						
tra	gover	nmen	tal Gross	Costs				
			nmental					
	Pre	Е	6100	Operating Expenses/Program Costs	F			Production
	Pre	Е	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
	Pre	Е	6310	Interest Expenses on Borrowing from Treasury	F			Production
	Pre	Е	6320	Interest Expenses on Securities	F			Production
	Pre	Е	6330	Other Interest Expenses	F			Production
	Pre	Е	6400	Benefit Expense	F			Production, Nonproduction
	Pre	Е	6720	Bad Debt Expense	F			Production
	Pre	Е	6730	Imputed Costs	F			Production
	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
	Pre	Е	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non- recurring cleanup costs.
	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F			Nonproduction
	Pre	Е	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
	Pre	Е	7110	Gains on Disposition of Assets	F	Х		Production, Nonproduction
	Pre	Е	7180	Unrealized Gains - Investments	F	Х		Production, Nonproduction
	Pre	Е	7190	Other Gains	F	Х		Production, Nonproduction
	Pre	Е	7210	Losses on Disposition of Assets	F	Х		Production, Nonproduction
	Pre	Е	7280	Unrealized Losses - Investments	F	Χ		Production, Nonproduction
	Pre	Е	7290	Other Losses	F	Х		Production, Nonproduction
	Pre	Е	7300	Extraordinary Items	F	Х		Production, Nonproduction
	Pre	Е	7500	Distribution of Income - Dividend	F	Х		Production, Nonproduction
Le	ss: In	trago	l vernment:	 al Earned Revenues				
			5100	Revenue from Goods Sold	F	X*		
			5109	Contra Revenue for Goods Sold	F	X*		
			5200	Revenue from Services Provided	F	X*		
			5209	Contra Revenue for Services Provided	F	X*		
			5310	Interest Revenue	F	X	Α	

Statement of Net Cost for Fiscal 2002 Reporting

Otate		OI INC	0031 101	Fiscal 2002 Reporting	ne/1	I		
						SL Attribute		
Lina	Dro/	Trial	USSGL	USSGL Account	Federal/	Exchange/		
			Account		NonFederal		Noncust.	Additional Information Required
NO	FUSI	Dai	Account	Title	Nonrederai	Nonexch.	Noncust.	Additional information Required
2	Pre	E	5319	Contra Revenue for Interest	F	Х	А	
2		E	5320	Penalties, Fines and Administrative Fees Revenue	F	X	A	
2		E	5329	Contra Revenue for Penalties, Fines and	F F	X	A	
2		E	5400	Benefit Program Revenue	F F	X*		
2		E	5409	Contra Revenue for Benefit Program Revenue	F	X*		
2		E	5500	Insurance and Guarantee Premium Revenue	F	X*		
2		E	5509	Contra Revenue for Insurance and Guarantee	F	X*		
2	rie	_	5509	Premium Revenue		^		
2	Pre	Е	5900	Other Revenue	F	Х		
2		Е	5909	Contra Revenue for Other Revenue	F	Х		
<u>3 Int</u>	ragov	ernm	ental Net					
3			CALC (1 -	- 2)				
Gros			th the Pub	plic				
4	With							
4			6100	Operating Expenses/Program Costs	N			Production
4			6190	Contra Bad Debt Expense - Incurred for Others	N			Production
4	Pre	Е	6199	Adjustment to Subsidy Expense	N			Production
4		Ε	6320	Interest Expenses on Securities	N			Production
4	Pre	Ε	6330	Other Interest Expenses	N			Production
4	Pre	ш	6400	Benefit Expense	N			Production, Nonproduction
4		ш	6500	Cost of Goods Sold	N			Production
4	Pre	ш	6600	Applied Overhead	N			Production
4	Pre	ш	6610	Cost Capitalization Offset	N			Production
4	Pre	ш	6710	Depreciation, Amortization and Depletion	N			Production
4	Pre	Ε	6720	Bad Debt Expense	N			Production
4		Ε	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
4			6800	Future Funded Expenses	N			Production, Nonproduction
	Pre	Е	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs
4								separately.
4		Е	7110	Gains on Disposition of Assets	N	Χ		Production, Nonproduction
4		Е	7180	Unrealized Gains - Investments	N	Х		Production, Nonproduction
4		Е	7190	Other Gains	N	X		Production, Nonproduction
4		Е	7210	Losses on Disposition of Assets	N	Х		Production, Nonproduction
4		Е	7280	Unrealized Losses - Investments	N	Х		Production, Nonproduction
4		Е	7290	Other Losses	N	Χ		Production, Nonproduction
4		Е	7300	Extraordinary Items	N	Χ		Production, Nonproduction
4	Pre	Е	7500	Distribution of Income - Dividend	N	Χ		Production, Nonproduction
4	Pre	Е	7600	Changes in Actuarial Liability	N			Production, Nonproduction

Statement of Net Cost for Fiscal 2002 Reporting

State	ment	of Ne	et Cost for	Fiscal 2002 Reporting				
					USSC	SL Attribute	es/1	
					Adjust	ted Trial Bal		
			USSGL	USSGL Account	Federal/ Exchange/ Cust/			
No	Post	Bal	Account	Title	NonFederal	Nonexch.	Noncust.	Additional Information Required
5			ned Reven					
5		Е	5100	Revenue from Goods Sold	N	Χ*		
5		Е	5109	Contra Revenue for Goods Sold	N	X*		
5		Е	5200	Revenue from Services Provided	N	Χ*		
5	Pre	E	5209	Contra Revenue for Services Provided	N	Χ*		
5		Е	5310	Interest Revenue	N	Χ	Α	
5		Е	5319	Contra Revenue for Interest	N	Χ	Α	
5		E	5320	Penalties, Fines and Administrative Fees Revenue	N	Χ	Α	
5	Pre	Е	5329	Contra Revenue for Penalties, Fines and	N	Χ	Α	
5	Pre	Е	5400	Benefit Program Revenue	N	Χ*		
5	Pre	Е	5409	Contra Revenue for Benefit Program Revenue	N	Χ*		
5	Pre	Е	5500	Insurance and Guarantee Premium Revenue	N	Χ*		
5	Pre	Е	5509	Contra Revenue for Insurance and Guarantee	N	Χ*		
5	Pre	Е	5900	Other Revenue	N	X		
5	Pre	Е	5909	Contra Revenue for Other Revenue	N	X		
6 Ne	t Cos	ts Wi	th the Pub					
6			CALC (4 ·	· 5)				
7 To	tal Ne	et Cos						
			CALC (3 -	+ 6)				
8 Co	sts N	ot As	signed to	Programs				
8	Pre	Е	6400	Benefit Expense				Nonproduction. Cost not assigned to
								programs.
8	Pre	Е	6800	Future Funded Expenses				Nonproduction. Cost not assigned to
				·				programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit				Nonproduction. Cost not assigned to
0	rie	-	0000	Programs Not Requiring Current-Year Budget				programs.
								programs.
0	D.:	_	0000	Authority (Unobligated)	1			Name and selfers Oracles ()
8	Pre	E	6900	Nonproduction Costs				Nonproduction. Cost not assigned to
								programs.
8	Pre	Е	7110	Gains on Disposition of Assets		Х		Nonproduction. Cost not assigned to
								programs.
			1				1	<u> </u>

Statement of Net Cost for Fiscal 2002 Reporting

					es/1			
					Adiust	ed Trial Bal	ance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exchange/		
	Post		Account		NonFederal		Noncust.	Additional Information Required
8	Pre	E	7180	Unrealized Gains - Investments		Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7190	Other Gains		Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7210	Losses on Disposition of Assets		Х		Nonproduction. Cost not assigned to programs.
8		E	7280	Unrealized Losses - Investments		Х		Nonproduction. Cost not assigned to programs.
8	Pre	Е	7290	Other Losses		Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items		Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend		Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability				Nonproduction. Cost not assigned to programs.
9 Le	ss: Ea	arned	Revenues	 s Not Attributed to Programs				
9				Interest Revenue		Х		Exchange revenue not attributable to programs.
9	Pre	Е	5319	Contra Revenue for Interest		Х		Exchange revenue not attributable to programs.
9	Pre	Е	5900	Other Revenue		Х		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue		Х		Exchange revenue not attributable to programs.
10 N	et Co	st of f	Operation	<u> </u>				
10	31 30			√ (7 + 8 - 9)				

^{*} By definition, this USSGL account can only have this USSGL attribute value.

Footnote:

1 - Use attributes values as provided in Section IV, page 17.

Statement of Changes in Net Position for Fiscal 2002 Reporting

Stateme	nt of Cr	nange	es in i	Net P	osition t	or Fiscal 2002 Reporting			
							USSGL	Attributes/1	
							Adjusted	Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	
of Oper.	Approp.	No	Post	Bal	Accoun	:Title	Nonexch.	Noncust.	Additional Information Required
					Balanc	es			
	X	1	Pre	В	3100	Unexpended Appropriations - Cumulative			
Х		1	Pre	В	3310	Cumulative Results of Operations			
		2	Prior	r-Peri	od Adjus	tments (+/-)			
Χ		2	Pre	Е	7400	Prior-Period Adjustments			
	Х	2	Pre	E	3109	Unexpended Appropriations - "Prior-Period Adjustment"			
		3	Begi	nning	Balance	es, As Adjusted			
Χ	Х	3			CALC (1				
		Bud	getar	y Fina	ancing S	ources:			
		4	Appr	ropria	tions Re	ceived			
	Х	4	Pre	Е	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds.
		5	Appr	opria	tions Tra	ansferred-In/Out (+/-)			
	Χ	5	Pre	Ē	3102	Unexpended Appropriations - Transfers In			Debit - Decreases/Credit - Increases
	Χ	5	Pre	Е	3103	Unexpended Appropriations - Transfers Out	:		Debit - Decreases/Credit - Increases
		6	Othe	r Adj	ustment	s (Rescissions, etc.) (-)			
	Х	6	Pre	Е	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
Х		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Increases/Credit - Increases
					tions Us				
	Χ		Pre		3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
X		7	Pre	Е	5700	Expended Appropriations			Debit - Decreases/Credit - Increases

Statement of Changes in Net Position for Fiscal 2002 Reporting

							USSGL	Attributes/1	
								Trial Balance	
um. Res.	Unexp.					USSGL Account	Exch./	Custodial/	
f Oper.	Approp.	No	Post	Bal	Accoun	Title	Nonexch.	Noncust.	Additional Information Required
		8	Non-	<u> </u> Exch	ange Re	 venue			
Х					5310	Interest Revenue	Т	Α	
Х		_			5319	Contra Revenue for Interest	Т	Α	
Х					5320	Penalties, Fines and Administrative Fees Revenue	Т	А	
Х		8	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Т	А	
Х		8	Pre	Е	5800	Tax Revenues Collected	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5801	Tax Revenue Accrual Adjustment	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5809	Contra Revenue for Taxes	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5890	Tax Revenue Refunds	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5900	Other Revenue	Т	Α	
Χ		8	Pre	E	5909	Contra Revenue for Other Revenue	Т	Α	
		9	Dona	 ations	and Fo	rfeitures of Cash and Cash Equivalents			
Х				E	5600	Donated Revenue - Financial Resources	T*		
X		_		E	5609	Contra Revenue for Donations - Financial Resources	T*		
Х		9	Pre	Е	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and cash equivalents.
Х		9	Pre	E	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and cash equivalents.
		10	Tran	sfers	 -in/out W	 /ithout Reimbursement (+/-)			
Х					5740	Appropriated Earmarked Receipts Transferred In			
Х		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out			
Х		10	Pre	E	5750	Expenditure Financing Sources - Transfers	-		

Statement of Changes in Net Position for Fiscal 2002 Reporting

Stateme	iii oi Ci	iange	‡5 III	Net P	OSILION I	or Fiscal 2002 Reporting	T		
							USSGL	Attributes/1	
		_						Trial Balance	
Cum. Res.						USSGL Account	Exch./	Custodial/	
	Approp.				Accoun		Nonexch.	Noncust.	Additional Information Required
Х		10	Pre	E	5755	Nonexpenditure Financing Sources -			
						Transfers-In			
Х		10	Pre	Е	5760	Expenditure Financing Sources - Transfers-			
						Out			
						Nonexpenditure Financing Sources -			
Х		10	Pre	Е	5765	Transfers-Out			
						inancing Sources			
Х			Pre			Other Financing Sources			Budgetary
Х			Pre		7110	Gains on Disposition of Assets	Т		Budgetary
Х			Pre		7180	Unrealized Gains - Investments	Т		Budgetary
Х			Pre		7190	Other Gains	Т		Budgetary
Х			Pre		7210	Losses on Disposition of Assets	Т		Budgetary
Х		11	Pre		7280	Unrealized Losses - Investments	Т		Budgetary
Х					7290	Other Losses	Т		Budgetary
Х		11	Pre	Е	7500	Distribution of Income - Dividend	Т		Budgetary
					ng Sourc				
						rfeitures of Property			
Х			Pre			Donated Revenue - Nonfinancial Resources	T*		
Х		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial			
						Resources	T*		
Х		12	Pre	Е	5900	Other Revenue	Т		No budgetary impact. Related to forfeitures of
X		12	Pre	_	5909	Contra Revenue for Other Revenue	Т		properties. No budgetary impact. Related to forfeitures of
^		12	Pre	_	5909	Contra Revenue for Other Revenue	l I		properties.
									ргорогиез.
		13	Tran	sfers	-in/out W	/ithout Reimbursement (+/-)			
X			Pre			Financing Sources Transferred In Without			
] ^				-		Reimbursement			
X		13	Pre	F	5730	Financing Sources Transferred Out Without			
^		10	'	_	0,00	Reimbursement			
<u> </u>						. Comparodition			
		14	Impi	ıted F	inancino	From Costs Absorbed by Others			
X			Pre			Imputed Financing Sources			
, , ,		<u> </u>			5,50	patea i manonig coarooo		<u>i</u>	

Statement of Changes in Net Position for Fiscal 2002 Reporting

						·	USSGL Attributes/1		
							Adjusted	Trial Balance	
Cum. Res.						USSGL Account	Exch./	Custodial/	
of Oper.	Approp.	No	Post	Bal	Accoun	Title	Nonexch.	Noncust.	Additional Information Required
				r (+/-)					
Χ			Pre		5790	Other Financing Sources			No budgetary impact.
Χ					5799	Adjustment of Appropriations Used			No budgetary impact.
Х		15	Pre	Е	5900	Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	Е	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	Е	7110	Gains on Disposition of Assets	Т		No budgetary impact.
Χ		15	Pre	Е	7180	Unrealized Gains - Investments	Т		No budgetary impact.
Χ		15	Pre	Е	7190	Other Gains	Т		No budgetary impact.
Χ		15	Pre	Е	7210	Losses on Disposition of Assets	Т		No budgetary impact.
Χ		15	Pre	Е	7280	Unrealized Losses - Investments	Т		No budgetary impact.
Χ		15	Pre	Е	7290	Other Losses	Ţ		No budgetary impact.
Χ		15	Pre	Е	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Tota	l I Fina	ncing S	L Durces			
Χ		16			C (615)				
	Х	16		CAL	C (47)				
Х		17	Net (Cost	of Opera	tions (+/-)			
		18	Endi	l ng Ba	alances				
х		18		CAL	C ((3+16)	-17)			Should equal the ending amount reported as net position on the balance sheet.
	Х	18			C (3 + 16				Should equal the ending amount reported as net position on the balance sheet.

^{* -} By definition, this USSGL account can only have this USSGL attribute value.

Footnotes:

1 - Use attribute values as provided in Section IV, page 17.

		<u> </u>		riscal 2002 Reporting	USSGL Attributes/1		
						d Trial Balance	
Lino	Dro/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No			Account		NonFed	Nonexch.	Additional Information Required
INO	FUSI	Dai	Account	Title	Nonrea	Nonexcn.	Additional information Required
Poso	uroos	Lloos	l to Einana	re Activities:			
			urces Obli				
Duug	etai y	Kesu	urces Obii	gateu			
1	Oblic	ation	e Incurred	(Previous SOF 1A) (Must = new SBR line 8)			
		E-B		Undelivered Orders - Obligations, Unpaid			
				Undelivered Orders - Obligations, Oripaid			
		E E	4881	Upward Adjustments of Prior-Year Undelivered			
!	FIE	L	4001	Orders - Obligations, Unpaid			
	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered			
!	FIE	L	4002	Orders - Obligations, Prepaid/Advanced			
	Pre	E-B	4004	Delivered Orders - Obligations, Unpaid			
		E-B	4901	Delivered Orders - Obligations, Onpaid Delivered Orders - Obligations, Paid			
		E					
1	Pre		4981	Upward Adjustments of Prior-Year Delivered			
	Pre	E	4982	Orders - Obligations, Unpaid Upward Adjustments of Prior-Year Delivered			
1	Pre						
				Orders - Obligations, Paid			
_	1	. Coor	alia a. A. 41a	ority From Officetting Collections and Deceyori	a (Dravia va	COF 4D) /March	now CDD line 2, 4)
	Pre			ority From Offsetting Collections and Recoverion Reimbursements and Other Income Earned -	es(<i>Previous</i>	30F 1B) (Must = 1	new SBR line 3, 4)
	Pre			Collected			
	Dra	E					
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
	D	_	4004	Actual Callection of Dusiness Time Face			
		E	4261	Actual Collection of Business-Type Fees			
		E	4262	Actual Collection of Loan Principal			
		E	4263	Actual Collection of Loan Interest			
		E	4264	Actual Collection of Rent			
2	Pre	E	4265	Actual Collections from Sale of Foreclosed			
	_			Property			
2	Pre	E	4266	Other Actual Business-Type Collections from			
				Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections			
	D	_	4074	from Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected -			
2	Pre	E	4272	Definite - Current Actual Program Fund Subsidy Collected -			
2	FIE		4212	Indefinite - Permanent			
				muennite - Permanent			

					USSGL A	ttributes/1	
					Adjusted T	rial Balance	
Line	Pre/	Trial	USSGL	USSGL Account Fed/ Exch			
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
2	Pre	Е	4273	Interest Collected from Treasury			

	ement of Financing for Fiscal 2002 Reporting		USSG	L Attributes/1			
					Adjuste	ed Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
							· ·
2	Pre	Е	4274	Actual Program Fund Subsidy Collected -			
				Indefinite - Current			
2	Pre	Е	4275	Actual Collections from Liquidating Fund			
2	Pre	Е	4276	Actual Collections from Financing Fund			
2	Pre	Е	4277	Other Actual Collections - Federal			
2	Pre	Е	4872	Downward Adjustments of Prior-Year			
				Prepaid/Advanced Undelivered Orders -			
				Obligations, Refunds Collected			
2	Pre	Е	4972	Downward Adjustments of Prior-Year Paid			
				Delivered Orders - Obligations, Refunds			
2	Pre	E-B	4251	Reimbursements and Other Income Earned -			
				Receivable			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable -			
				Definite - Current			
2	Pre	E-B	4282	Actual Program Fund Subsidy Receivable -			
				Indefinite - Permanent			
2	Pre	E-B	4283	Interest Receivable from Treasury			
2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable -			
	Pre	E-B	4005	Indefinite - Current			
			4285	Receivable from Liquidating Fund Receivable from the Financing Fund			
		E-B		Other Federal Receivables			
			4287	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration.
2	Pie	E-D	4222	Onlined Customer Orders with Advance			(Decreases)/Increases
2	Pre	F ₋ R	1221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of expiration.
	116	L-D	4221	Offillied Customer Orders Without Advance			(Decreases)/Increases
2	Pre	F-R	4225	Appropriation Trust Fund Expenditure Transfers			(Decireases)/illoreases
۷	116	L-D	7223	- Receivable)		
2	Pre	Е	4255	Appropriation Trust Fund Expenditure Transfers	3		
				- Collected			
2	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid			
2	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid			

Otate	liiciit (<u> </u>	anding for	riscal 2002 Reporting	HESCH	Attributes/1	
					USSGL Attributes/1 Adjusted Trial Balance		
Lina	Dro/	Trial	USSGL	USSGL Account	Fed/	Exch./	
			Account		NonFed	Nonexch.	Additional Information Required
NO	FUSI	Dai	Account	Tide	Nonred	Nonexch.	Additional information Required
2	Oblig	notion	s Not of Of	l fsetting Collections and Recoveries			
3		Jauon	CALC (1 -				
3			CALC (1 -				
4	Less:	: Offse	l etting Rece	eipts (Related to Previous SOF 1F, 1G and 1H) (M	lust = new SBF	R line 16)	Should equal deposits to Treasury on SF224, SF1219 and SF1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	Е	5100	Revenue from Goods Sold			
		Е	5109	Contra Revenue for Goods Sold			
		Е	5200	Revenue from Services Provided			
		Е	5209	Contra Revenue for Services Provided			
4		Е	5310	Interest Revenue			
4	Pre	Е	5319	Contra Revenue for Interest			
		Е	5320	Penalties, Fines and Administrative Fees			
4	Pre	Е	5329	Contra Revenue for Penalties, Fines and			
				Administrative Fees			
4	Pre	Е	5400	Benefit Program Revenue			
4	Pre	Е	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	Е	5500	Insurance and Guarantee Premium Revenue			
4	Pre	Е	5509	Contra Revenue for Insurance and Guarantee			
				Premium Revenue			
4	Pre	Е	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	Е	5800	Tax Revenues Collected			
4	Pre	Е	5801	Tax Revenue Accrual Adjustment			
4	Pre	Е	5809	Contra Revenue for Taxes			
4		Е	5890	Tax Revenue Refunds			
4		Е	5900	Other Revenue			
4	Pre	Е	5909	Contra Revenue for Other Revenue			
		et Obligations					
5	CALC (3 - 4)		CALC (3 -	4)			

Otate		011111	aricing for	Fiscal 2002 Reporting	Heec	Attributos/1	
					USSGL Attributes/1 Adjusted Trial Balance		
Line	Dro/	Trial	USSGL	USSGL Account	Fed/	Exch./	
							Additional Information Described
No	Post	Баі	Account	Title	NonFed	Nonexch.	Additional Information Required
011	. D						
Otne	r Resc	ources	5				
	Dama	41	and Farts:	tures of Dremonty (Provious COE 4C) (Must	CND line	40)	
		E		tures of Property (Previous SOF 1C) (Must = r Donated Revenue - Nonfinancial Resources	iew CNP line	12)	
		E			+		
				Contra Donated Revenue - Nonfinancial	1		
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
	_	_	5000	0 / 0 / 0			N. I. I. I. I. I. I. I. I. I. I. I. I. I.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of properties.
	Tuese	-f I	/O4 \M:41	and Deimburgement (11) (Previous COE 45)	Must many	OND line (2)	
		E		nout Reimbursement (+/-) (Previous SOF 1E) (Financing Sources Transferred In Without	Must = new C	INP lifte 13)	
/	Pre	_	5720				
	Pre	E	F720	Reimbursement Financing Sources Transferred Out Without	+		
'	rie	<u></u>	3730	Reimbursement			
				Rembursement	+		
	Imput	tod Ei	nancina Er	rom Costs Absorbed by Others <i>(Previous SOF</i>	(1D) (Must –	now CNP line 14)	
	Pre			Imputed Financing Sources	(Must =)	Tiew CNP lille 14)	
0	rie	_	3760	imputed Financing Sources	+		
0	Othor	r Doce	ources ()) (Previous SOF 1I, 1G and added USSGL 70	OO sorios) (N	lust – now CND lir	20.15)
		E		Other Financing Sources	Series) (W	ust = new CNP III.	No budgetary impact
		E		Adjustment of Appropriated Capital Used			No budgetary impact
		E		Other Revenue		Т	No budgetary impact.
		E		Contra Revenue for Other Revenue		T	No budgetary impact.
		E		Gains on Disposition of Assets		<u>'</u> T	No budgetary impact.
		E		Unrealized Gains - Investments		<u> </u>	No budgetary impact. No budgetary impact.
		E		Other Gains		<u> </u>	No budgetary impact.
		E		Losses on Disposition of Assets		<u> </u>	No budgetary impact. No budgetary impact.
		E		Unrealized Losses - Investments	+	- ' T	
		E		Other Losses	+	<u> </u>	No budgetary impact. No budgetary impact.
		E			-	T	
9	Pre	⊏	7500	Distribution of Income - Dividend		l I	No budgetary impact.

	USSGL Attributes/1						
					USSGL Attributes/1 Adjusted Trial Balance		
Line	Dro/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No			Account		NonFed	Nonexch.	Additional Information Required
140	1 031	Dai	Account	Tiue	Nonreu	NOTIEXCII.	Additional information Required
10	Net C) Other I	Resources	Used to Finance Activities			
			CALC (6				
			07.120 (0				
11	Total	l Resc	urces Use	ed to Finance Activities			
			CALC (5+	10)			
Reso	urces	Used	to Financ	e Items Not Part of the Net Cost of Operations			
				Resources Obligated for Goods, Services and	Benefits Order	ed but not yet P	Provided (Previous SOF 2A, 2B)
12	Pre			Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid			
				Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered			
				Orders - Obligations, Unpaid			
			4802	Undelivered Orders - Obligations,			Net (Increases)/Decreases
12	Pre	E	4872	Downward Adjustments of Prior-Year			
				Prepaid/Advanced Undelivered Orders -			
				Obligations, Refunds Collected			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered			
				Orders - Obligations, Prepaid/Advanced			
		E-B		Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
- 40					20505		
				Expenses Recognized in Prior Periods (Previous	ous SOF 2D)		
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
-OF	₹-						
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
	12* 0	`omm	ont: The se	 	rtod as a reas:	co that does	
	ante						
				operations on line 13. The amount reported or o ways: (1) from the change in accounts received			into
				o ways: (1) from the change in accounts received.	able of (2) from	i ine mcrease	
L	เบบร	OOUL	account 6/	30 recorded when the collection is received.	L		

			USSGL Attributes/1							
					Adjusted Trial Balance					
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./				
No				Title	NonFed	Nonexch.	Additional Information Required			
							·			
13^	Pre	Е	4118	Re-estimated Discretionary Loan Subsidy			Credit reform loans			
				Appropriation - Indefinite - Permanent						
-OF	₹-									
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease			
13^	Pre	E-B	2170	Subsidy Payable to Financing Account			Credit reform, if net decrease			
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease			
13^	Pre	E-B	2220	Unfunded Leave			If net decrease			
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease			
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease			
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease			
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease			
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease			
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease			
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease			
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease			
			2940	Capital Lease Liability			If net decrease. Related to payment made prior to fiscal 1991.			
13^			2960	Accounts Payable Canceled			If net decrease			
13^	Pre	E-B	2990	Other Liabilities			If net decrease			
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease			
	-OF	\ ?-								
13^	Pre	Е	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit balance.			
13^	Pre	Е		Employer Contributions to Employee Benefit			Credit account balance. See line 23 for debit balance.			
				Programs Not Requiring Current-Year Budget						
				Authority (Unobligated)						
	13^ Comment: If "financing sources that fund costs of prior periods" cannot be derived from the change									
				lities, an optional method is to record a decrea						
				00 and/or 6850 when funding becomes availab	le. The decre	ases (credit bala	ances) are reported			
	as fir	nancir	ng sources	that fund costs of prior periods.						

-				Fiscal 2002 Reporting	USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
				Title	NonFed	Nonexch.	Additional Information Required
							· ·
14	Budg	getary	Offsetting	Collections and Receipts That Do Not Affect No	et Cost of Op	erations	
14A	Credi	it Prog	gram Colle	ctions That Increase Liabilities for Loan Guara	ntees or Allo	wances for Subs	sidy (Previous SOF 2E)
14A	Pre	Е	4260	Actual Collections of "governmental-type" Fees			Credit reform
14A			4261	Actual Collection of Business-Type Fees			Credit reform
14A			4262	Actual Collection of Loan Principal			Credit reform
14A			4264	Actual Collection of Rent			Credit reform
14A	Pre	Е	4265	Actual Collections from Sale of Foreclosed Property			Credit reform
14A	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	Е	4271	Actual Program Fund Subsidy Collected - Definite - Current			Credit reform
14A	Pre	Е	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent			Credit reform
14A	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current			Credit reform
14A	Pre	Е	4275	Actual Collections from Liquidating Fund			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	Е	4277	Other Actual Collections - Federal			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A		E-B		Actual Program Fund Subsidy Receivable - Definite - Current			Credit reform
14A		E-B		Actual Program Fund Subsidy Receivable - Indefinite - Permanent			Credit reform
14A		E-B		Actual Program Fund Subsidy Receivable - Indefinite - Current			Credit reform
14A	Pre	E-B	4285	Receivable from Liquidating Fund			Credit reform
14A		E-B		Receivable from the Financing Fund			Credit reform
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform

			1	Fiscal 2002 Reporting	USSGI	Attributes/1	
						Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
			Account		NonFed	Nonexch.	Additional Information Required
14B	Othe	r					
14B	Pre	Е	5310	Interest Revenue		Т	
14B	Pre	Е	5319	Contra Revenue for Interest		Т	
14B	Pre	Е	5320	Penalties, Fines and Administrative Fees		Т	
14B	Pre	Е	5329	Contra Revenue for Penalties, Fines and		Т	
				Administrative Fees			
14B	Pre	Е	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	Е	5609	Contra Revenue for Donations - Financial		T*	
				Resources			
14B		Е	5800	Tax Revenues Collected		T*	
14B	Pre	Е	5801	Tax Revenue Accrual Adjustment		T*	
14B		Е	5809	Contra Revenue for Taxes		T*	
14B		Е	5890	Tax Revenue Refunds		T*	
14B		Е	5900	Other Revenue		Т	
14B	Pre	Е	5909	Contra Revenue for Other Revenue		Т	
				nce the Acquisition of Assets or Liquidation of		-) (Previous SOF	F2C12C5)
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			
15	Pre	E-B	1512	Operating Materials and Supplies Held in			
				Reserve for Future Use			
15	Pre	E-B	1513	Operating Materials and Supplies - Excess,			
				Unserviceable and Obsolete			
15	Pre	E-B	1521	Inventory Purchased for Resale			
15	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			
15	Pre	E-B	1523	Inventory Held for Repair			
15	Pre	E-B	1524	Inventory - Excess, Obsolete and			
				Unserviceable			
15	Pre	E-B	1525	Inventory - Raw Materials			
15	Pre	E-B	1526	Inventory - Work-in-Process			
15	Pre	E-B	1527	Inventory - Finished Goods			
15	Pre	E-B	1529	Inventory - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and			
				Stabilization Support Programs			

					USSG	L Attributes/1	
					Adjuste	d Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
15	Pre	E-B	1569	Commodities - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			
15	Pre	E-B	1572	Stockpile Materials Held for Sale			
15	Pre	E-B	1591	Other Related Property			
15	Pre	E-B	1599	Other Related Property - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			
15	Pre	E-B	1712	Improvements to Land			
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			
15	Pre	E-B	1730	Buildings, Improvements and Renovations			
15		E-B		Accumulated Depreciation on Buildings, Improvements and Renovations			Use to adjust book value of assets upon disposition.
		E-B		Other Structures and Facilities			
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1750	Equipment			
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Use to adjust book value of assets upon disposition.
		E-B	1810	Assets Under Capital Lease			
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1830	Internal-Use Software			
15		E-B	1832	Internal-Use Software in Development			
15	Pre	E-B	1839	Accumulated Amortization on Internal Use Software			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1840	Other Natural Resources			
			1849	Allowance for Depletion			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1890	Other General Property, Plant and Equipment			

State	inent '	<u> </u>		riscal 2002 Reporting	11000:	N44-31 4 44	
						Attributes/1	
					†	rial Balance	
Line			USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
				rces that finance the acquisition of assets or lic			to
				rty, plant and equipment on line 15 (USSGL acc		•	
				inge in the inventory/asset accounts, an option			
	that a	affect	this line.	The transactions identified thus far that affect	resources tha	t finance the ac	equisition of
				of liabilities" related to inventory and property			
	net o	f vend	dor overpa	nyments, donations, transfers-in, transfers-out	and the book v	alue of assets s	sold or disposed
	of if a	a budç	getary reso	ource is recognized for the proceeds of the sale	e. Agencies ma	ay also find it us	seful to
	accu	mulat	te the amo	unts needed from these transactions in an age	ency-defined m	emorandum	
	ассо	unt (9	0000 series	s).			
	Note	that c	other asset	t transactions that have yet to be identified also	o may affect thi	s line.	
	Com	ment:	For losse	s incurred when an asset is sold or disposed o	of and a budget	ary resource is	
	recog	gnized	d, two opti	ons exist for reporting the loss on the Statemer	nt of Financing	. The first	
	optio	n is to	o include t	he book value on line 15: Resources that Finance	ce the Acquisiti	on of Assets or	Liquidation
	of Lia	abilitie	es and exc	lude the loss in Components Not Requiring or	Generating Res	ources (lines 2	528).
	The s	secon	d option is	to include the loss in Components Not Requiri	ng or Generatir	ng Resources. 1	Then, on
	line 1	15, inc	lude the b	ook value of the asset less the loss. The secon	nd option is add	ressed in the "	Special
	Editio	on" of	f the "FAS	AB News," dated August 1998, updated March	1999.		
15	Pre	E-B	1310	Accounts Receivable			
15	Pre	E-B	1350	Loans Receivable			Noncredit reform
15	Pre	E-B	1620	Investments in Securities Other Than Public	N		
				Debt Securities			
15	Pre	E-B	1690	Other Investments	N		
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform
15	Pre	Е	4902	Delivered Orders - Obligations, Paid			Credit reform
15	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid			Credit reform
				Delivered Orders - Obligations, Recoveries			
	_	l –	4972	Downward Adjustments of Prior-Year Paid			Credit reform
15	Pre	E	701Z				
15	Pre	E	1372	Delivered Orders - Obligations, Refunds			
		E	4981	Delivered Orders - Obligations, Refunds Upward Adjustments of Prior-Year Delivered			Credit reform
				Upward Adjustments of Prior-Year Delivered			Credit reform
15		E					Credit reform Credit reform financing account/liquidating account

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
	Com	ment:	USSGL ac	count 1310, line 15 includes vendor overpayme	ents related to d	apitalized asse	ets. Note that other transactions
	yet to	be id	lentified m	ay also affect this line.			
	Com	ment:	Transacti	ons for non-Government securities have not be	een completed.	Changes to lin	e 15
	may	be ne	cessary or	nce the transactions are completed.			
16	Othe	r Resc		Adjustments to Net Obligated Resources That D	Oo Not Affect Ne	et Cost of Opera	
			5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	Е	5760	Expenditure Financing Sources - Transfers-Out			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	Е	7400	Prior-Period Adjustments			Use if related to asset or a decrease in a liability reported in
				,			"Resource Used to Finance Items not Part of Net Cost of
	Com	ment:	The State	ment of Financing for certain inventory scenari	os does not rec	oncile unless U	ISSGL
	acco	unt 74	100 is inclu	ided on line 16. The transactions for prior-perior	od adjustments	must be analyz	ed and only
	those	relat	ing to an a	sset reported in "Resources Used to Finance I	tems not Part o	f the Net Cost o	f Operations"
	shou	ld be i	included o	n this line.			
17	Total	Resc	urces Use	ed to Finance Items Not Part of the Net Cost of	Operations		
			CALC (12.	16)			
18	Total	Reso	ources Use	ed to Finance the Net Cost of Operations			
			CALC (11-	-17)			
Comp	oonen	ts of	the Net Co	st of Operations That Will Not Require or Gene	erate Resources	in the Current	Period:
Comp	onen	ts Red	quiring or (Generating Resources in Future Periods:			
19	Incre	ase in	Annual Le	eave Liability (Previous SOF 4)			
19*	Pre	E-B	2220	Unfunded Leave			If net increase
	-OF						
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.

				riscal 2002 Reporting	USSG	L Attributes/1	
						d Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No					NonFed	Nonexch.	Additional Information Required
20	Incre	ase ir	Environm	nental and Disposal Liability (Previous SOF 4)			
				Estimated Cleanup Cost Liability			If net increase
	-OF	₹-		·			
20*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
					1		
		L	l				
				Reestimates of Credit Subsidy Expense (+/-) (P	revious SOF	3E)	
21*	Pre	•	6199	Adjustment to Subsidy Expense	_		Credit reform. Downward subsidy reestimate
	-OF	₹-					
21*	Pre	Е-В	2110	Accounts Payable			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account
							balance. See line 13 for credit balance.
	-OF	₹-					
21*	Pre	Е-В	2170	Subsidy Payable to Financing Account			Credit reform. Upward subsidy reestimate.
				, ,			
22	Incr						
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor
							overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		Х	(Increases)
22			1340	Interest Receivable		X	(Increases)
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	(Increases)
			(Previous				
				Prior-Period Adjustments			Use if related to an increase in a liability reported in Section 4.
23*			2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*			2190	Other Accrued Liabilities			If net increase, unfunded
23*			2225	Unfunded FECA Liability			If net increase
			2290	Other Unfunded Employment Related Liability			If net increase
			2610	Actuarial Pension Liability			If net increase
			2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase

State	ment	OI FIN	ancing for	Fiscal 2002 Reporting			
						L Attributes/1	
						d Trial Balance	
			USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
23*			2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
			2920	Contingent Liabilities			If net increase
23*			2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*			2960	Accounts Payable Canceled			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
	-OF	₹-					
22*			6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
	Pre		6850				Debit account balance. See line 13 for credit balance. Debit account balance. See line 13 for credit balance.
23"	Pre	E	0830	Employer Contributions to Employee Benefit			Debit account balance. See line 13 for credit balance.
	40.00	* C			ived veige 4h		in link little accounts if
				nancing sources yet to be provided may be der			
				s. Another option is to use the debit balance of			
				nt 6850, "Employer Contributions to Employee	Benefit Prog	rams Not Requiri	ng Current-Year
	Duag	jet Au	thority (Un	obligated)."			
24	Total	Com	nononto of	│ 「Net Cost of Operations That Will Require or G	narota Basa	urasa in Eutura D	
24	TOLAI	Com	CALC (19		Therate Rest	urces in Future P	enous
			CALC (19	23) 			
Come		to No	L Doguisina	or Generating Resources:			
				or Generating Resources: ortization (Previous SOF 3A)			
	Pre		6710	Depreciation, Amortization and Depletion			
			1613	Amortization of Discount and Premium on U.S.		X	Cubing at not dobit belongs. Add not are dit belongs.
25	Pie	E-D	1013			^	Subtract net debit balance. Add net credit balance.
				Treasury Securities Issued by Public Debt			
	_		4000	A (1 (1 (B))			
25	Pre	E-B	1623	Amortization of Premium and Discount on		X	Subtract net debit balance. Add net credit balance.
	_	_	4000	Securities Other Than Public Debt			
25	Pre	E	1633	Amortization of Discount U.S. Treasury Zero		X	Subtract net debit balance. Add net credit balance.
				Coupon Bonds Issued by Public Debt			
		<u> </u>					
				s or Liabilities (+/-) (Previous SOF 3C)			
		E	7180	Unrealized Gains - Investments	ļ	X	
		Е	7190	Other Gains		X	Revaluation of assets. Related to Statement of Net Cost
		Е	7280	Unrealized Losses - Investments		X	Related to Statement of Net Cost
26	Pre	Е	7290	Other Losses		X	Revaluation of assets

Statement of Financing for Fiscal 2002 Reporting

					USSGL A	Attributes/1	
					Adjusted 1	rial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
				SOF 3B, 3D, 3E)			
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27	Pre	E	7110	Gains on Disposition of Assets			Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
27	Pre	Е	7210	Losses on Disposition of Assets			Related to the Statement of Net Cost.
27	Pre	E	6500	Cost of Goods Sold			
27*	Pre	Е	6790	Other Expenses Not Requiring Budgetary			Net credit balance for vendor overpayments receivable; debit
				Resources			balance for other activity.
27	Pre	E	7300	Extraordinary Items			
				tion for recording the decrease in cost that res			endor
				cord a decrease to SGL account 6790. The de		ted as part of	
	comp	onen	ts of net c	ost of operations that will not require or gener	ate resources.		
20	Total	Cami	nonente et	 • Net Cost of Operations That Will Not Require o	r Conoroto Do		
20	Total	Com	CALC (25		Generate Res	Sources	
			OTILO (20				
29	Total	Com		f Net Cost of Operations That Will Not Require	or Generate Re	esources in the	Current Period
			CALC(24	+ 28)			
20	No.	\	f Oneredia				
30	ivet C		f Operation				
			CALC (18	+ 29) I			

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999. This guidance is available on the FASAB website at www.financenet/fed/FASAB/news.htm.

Footnote:

1 - Use attribute values as provided in Section IV, page 17.
 Form and content attributes are not applicable for budgetary accounts.

^{*} By definition, this USSGL account can only have this attribute value.

Statement of Custodial Activity for Fiscal 2002 Reporting

				USSGL Attributes/1	
			USSGL Account	Adjusted Trial Balance	
Line	Trial		1	Cust/	Additional Information Required
		No	Title	Noncust	
	Е	5800	Tax Revenues Collected	S	Income and FICA/SECA Taxes
		5800	Tax Revenues Collected	S	Corporate Income Taxes
		5800	Tax Revenues Collected	S	Excise Taxes
	Е	5800	Tax Revenues Collected	S	Estate and Gift Taxes
	Е	5800	Tax Revenues Collected	S	Federal Unemployment Taxes
3	Е	5800	Tax Revenues Collected	S	Customs Duties
7	Е	5800	Tax Revenues Collected	S	Miscellaneous
	E	5310	Interest Revenue	S	
		5319	Contra Revenue for Interest	S	
		1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
		1349	Allowance for Loss on Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines and Administrative Fees		
			Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines and		
			Administrative Fees	S	
7	E-B	1360	Penalties, Fines and Administrative Fees		
			Receivable	S	(Increase)/Decrease
,	E-B	1369	Allowance for Loss on Penalties, Fines and		
			Administrative Fees Receivable	S	(Increase)/Decrease
		5900	Other Revenue	S	
		5909	Contra Revenue for Other Revenue	S	
		1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
	E-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
		1340	Interest Receivable	S	Related to other revenue. (Increase)/Decrease
	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to other revenue. (Increase)/Decrease
		041.6			
}		CALC	(17)		<u> </u>
	E-B	1210	A accusto Descivable	S	
		1310	Accounts Receivable		
	E-B	1319	Allowance for Loss on Accounts Receivable	S	
		1340	Interest Receivable	S	
	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines and Administrative Fees	6	
			Receivable	S	

Statement of Custodial Activity for Fiscal 2002 Reporting

			stodial Activity for Fiscal 2002 Reporting	USSGL Attributes/1	
			USSGL Account	Adjusted Trial Balance	
Line	Trial			Cust/	Additional Information Required
No	Bal	No	Title	Noncust	
9	E-B	1369	Allowance for Loss on Penalties, Fines and		
			Administrative Fees Receivable	S	
9		2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9		5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
				S	
10		CALC	(8 + 9)		
	E-B	2110	Accounts Payable	S	Related to tax revenue refunds. By recipient
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980. By recipient.
11	E	5890	Tax Revenue Refunds	S	By recipient
11		5990	Collections for Others	S*	By recipient
11	Е	6330	Other Interest Expenses	S	By recipient
			e balance of account 5990 is used to get the an		
shou	ld not	be use	d. Account 2980 is included on the crosswalk	as an alternative to using acco	ount 5990.
12	E	5991	Accrued Collections for Others	S*	
		lethod			
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease
	E	5890	Tax Revenue Refunds	S	
		6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14			(10 - 11 - 12 - 13)		
If the	"Opti		ethod" for line 12 is used -		
14		CALC	(10 - 11 + 12 - 13)		
15			(10 - 11 - 12 - 13 -14)		Must equal zero
If the	"Opti	ional Mo	ethod" for line 12 is used -		
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero
Com	ment:	If colle	cting entities recognize virtually no cost in con	nection with earning revenue,	that revenue is reported on the
			odial Activity. (See Amendments to OMB 97-01		
If col	lecting	g entitie	es have custodial collections that are nonmater	rial and incidental to their prim	nary mission, then
sour	ces an	nd dispo	osition of the collections may be disclosed in a	ccompanying footnotes. (See	Amendments to OMB 97-01, page 39.)

Statement of Custodial Activity for Fiscal 2002 Reporting

				USSGL Attributes/1	
			USSGL Account	Adjusted Trial Balance	
Line	Trial			Cust/	Additional Information Required
No	Bal	No	Title	Noncust	

Footnote

- 1 Use attribute values as provided in Section IV, page 17.
- * By definition, this USSGL account can only have this attribute value.

		rogran	n and Financing (P&F) Sche	dule	Prior Y	ear Actua						ıg										
P8	F	1	USSGL Account						Account			1	1	1				ACTS II S	Supplied A			
				Begin			Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad-1	_ 1		Transfer ¹	1	Avail-	Expir-		Fin
	Line		Tial -	End		Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	To	Def. ¹	ability	ation	Fund	Acct
No.	Sign	No.	Title		Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Type	Ind
OBLI	CAT	IONS	BY PROGRAM ACTIVITY																			
ODL.	<u> </u>	10.10	31 1 KOOKAM ACTIVITI																			
0001 t	hroug	h 0999	Not supported by USSGL.																			
	Ŭ		11																			
			igations (+)																			
1000	+		Unexpended Obligations- Unpaid Unexpended Obligations- Unpaid	E B												U						
1000	-		Unexpended Obligations -																			
1000	+	4002	Prepaid/Advanced	Е												U						
1000	-		Unexpended Obligations - Prepaid/Advanced	В												U						
			Upward Adjustments of Prior-Year																			
1000	+	4881	Unpaid Unexpended Obligations	Е												U						
1000	+	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Е												U						
			Obligations																			
1000	+		Expended Authority - Unpaid	Е												U						
1000	-		Expended Authority - Unpaid	В												U						
1000	+		Expended Authority - Paid Upward Adjustments of Prior-Year	Е												U						
1000	+	4901	Unpaid Expended Authority Upward Adjustments of Prior-Year	Е												U						
1000	+	4982	Paid Expended Authority	Е												U						
BLIDG	ETAR	V DESC	DURCES AVAILABLE FOR OBLIG	ATION																		
			palance carried forward, start of y																			
2140			ported by USSGL.	Ju. (.)																		
	Jnobl		palance carried forward, start of y	ear: C	ontract a	uthority (+)															
2149		Not sup	ported by USSGL.																			
2199 7	otal :	unoblia	ated balance carried forward, sta	rt of ve	ear (+)																	
			Amounts Appropriated from		, ,																	
2199	+		Specific Treasury-Managed Trust Fund TAFS-Receivable	В												U						
			Amounts Appropriated from																			
2199	+	4127	Specific Treasury-Managed Trust Fund TAFS-Payable	В												U						
2199	-		Contract Authority to be Liquidated by Trust Funds	В												U						
2199	+		Transfers of Contract Authority	В												U						
2199	+	4139	Contract Authority Carried Forward	В												U						
2199	+	4149	Borrowing Authority Carried Forward	В												U						
2199	+	4166	Treasury-Managed Trust Fund Distributions of Realized Authority-	В												U						
2199	+	4201	To be Transferred Total Actual Resources -	В												U						
			Collected Unfilled Customer Orders Without	В				Е								U						
2199	+	4221	Advance																			
2199	+		Unfilled Customer Orders	В												U						
2199	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	В												U						
2199	+		Reimbursements and Other Income Earned - Receivable	В				Е								U						

Buag P&		rograr	n and Financing (P&F) Sche USSGL Account	dule	Prior Y	ear Actu			iscal 20			ıg						ACTO II C		44=: 4==		
P6	r			Dogin	1							Dir. 1	Dir. 1	Ad- ¹				ACISIIS	Supplied A			
Line	Line			Begin	A 4 le	Dublis	Avail-	Trans.	Bor-	BEA	Year			vance	F 1	TAFS	Transfer ¹	Def. ¹	Avail-	Expir-	From al	Fin
		NI=	Title	End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.				To		ability	ation	Fund	Acct
No. 2199	Sign	No. 4281	Actual Program Fund Subsidy	В	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind
2199	+		Receivable - Definite - Current Actual Program Fund Subsidy	ь												- 0						
2199	+		Receivable - Indefinite -	В												U						
			Permanent																			
2199	+	4283	Interest Receivable from Treasury	В												U						
2199	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	В												U						
2199	+	4285	Receivable from the Liquidating Fund	В												U						
2199	+	4286	Receivable from the Financing	В												U						
2199	+	4287	Fund Other Federal Receivables	В												U						
2199	Ė	4204	Receipts Not Available for	В												U						
			Obligation Upon Collection																			
2199	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	В												U						
2199	-	4398	Offsetting Collections Temporarily Precluded from Obligation	В												U						
2199	-	4801	Unexpended Obligations - Unpaid	В												U						
2199	-	4802	Unexpended Obligations - Prepaid/Advanced	В												U						
2199	-	4901	Expended Authority - Unpaid	В												U						
			,																			
2200 N			authority (gross) (+)																			
2200		This lin	e is calculated. Sum of P&F lines 4	000 th	rough 699	90, excludir	g subtotals															
2210 R	Resou	rces av	railable from recoveries of prior ye	ear ob	ligations	(+)																
			Downward Adjustments of Prior-			(-)																
2210	+	4871	Year Unpaid Únexpended Obligations	Е												U						
2210	+	4971	Downward Adjustments of Prior- Year Unpaid Expended Authority	Е												U						
2221 L	Jnobli	igated I	palance transferred to other accou	unts (-) [xx-xxx	x]																
2221	-	4176	Allocation Transfer - Prior Year Balances	Е								##	####			U	t					
2221	-	4190	Transfers - Prior-Year Balances	Е								##	####			U	t					
22221	la a la li				. (.) [
2222 (Jnobil	4176	Dalance transferred from other according Allocation Transfer - Prior Year	E	s (+) [xx-:	xxxxj						##	####			U	f					
2222	+		Balances Transfers - Prior-Year Balances	E								##	####			U	f					
2240 C			er to general fund (-)																			
		This lin	e is not supported by USSGL in																			
2240		FY 200	1. However, this line will be ted by the USSGL in FY 2002.																			
			·																			
2260 F	ortio	n appli	ed to repay debt (-)																			
		This lin	e is not supported by USSGL in																			
2260			1. However, this line will be ted by the USSGL in FY 2002.																			
00=0		<u> </u>	di adia da la anno de la constante de la const																			
2270 E	salanc	e of au	thority to borrow withdrawn (-)		l			l											<u> </u>			

		ogran	n and Financing (P&F) Sche	dule	Prior Y	ear Actua					-	ıg										
P	&F		USSGL Account			1			Account			1	1	1				FACTS II S	Supplied A			
				Begin			Avail-	Trans.	Bor-	BEA	Year	Dir. 1	Dir. 1	Ad- ¹	1		Transfer ¹	1	Avail-	Expir-		Fin
	Line			End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	То	Def. ¹	ability	ation	Fund	Acct
No.	Sign		Title		Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind
2270	-	4143	Actual Reductions To Borrowing	Е												U						
-			Authority		$\vdash \vdash \vdash$																├	
2275	Raland	o of co	entract authority withdrawn (-)		\vdash																╁──┼	
	Dalanc		Actual Adjustments To Contract																			$\overline{}$
2275	-	4133	Authority	Е												U						
			-																			
2380	Reduc		rsuant to P.L. 99-177 in unobligat	ted bal	ances (d	iscretionar	ry) (-)															
2380	- 1	4396	Authority Permanently Not	Е		99-177				D					d	U						
			Available Pursuant to Public Law		\vdash																-	
2385	Reduc	tion nu	rsuant to P.L. 99-177 in unobliga	ted ha	lances (r	nandatory)	\ (-\															
	l		Authority Permanently Not		iances (i		(-)															
2385	-	4396	Available Pursuant to Public Law	E		99-177				М					d	U						
	Total b		ary resources available for obliga																			
2390		This lin	e is calculated. Sum of P&F lines 2	1XX o	<u> 2199 thr</u>	ough 2385,	when there	e are mi	ultiple ent	ries on I	ines 21)	X through	h 2385.									
230E .	Total -	ow ob	igations (-)		\vdash													-			 	
2395	Juan		e is calculated. Same as P&F line	1000 v	with oppo	site sian																
2000		11110 1111	o lo calculated. Carrie as i ai line	1000, 1	Тип орро	ono oigni.																
2397	Deficie	ncy (+)																				
2397	+	4450	Unapportioned Authority	Е												U		d		N		
2397	+		Apportionments	Е			Α									U		d		N		
2397	+	4610	Allotments - Realized Resources	Е												U		d		N		
2397	+	4620	Unobligated Funds not Subject to Apportionment	Е												U		d		N		
			Funds Not Available for		\vdash																	
2397	+	4630	Commitment/Obligation	Е												U		d		N		
2397	+	4700	Commitments	Е												U		d		N		
	Unobli		palance expiring or withdrawn (-)	_																		
2398	-	4350	Canceled Authority	E												U			X	N		
2398 2398	-		Unapportioned Authority Apportionments	E	\vdash			-		-						U				Y	\vdash	
2398	-		Allotments - Realized Resources	E												U				Y		
			Unobligated Funds not Subject to																			
2398	-	4620	Apportionment	Е												U				Υ		
2398	_]	4630	Funds Not Available for	Е	7]							U				Υ	l T	
			Commitment/Obligation																		\vdash	
2398	-	4/00	Commitments	Е	$\vdash \vdash \vdash$											U				Υ	├	
2440	Unobli	gated l	palance available, end of year (+)																			
2440			pported by USSGL.																			
	Unobli		palance available, end of year: Co	ntract	authority	y (+)																
2449		Not sur	pported by USSGL.		igsquare																\longmapsto	
3400	Total	nobli-	ated balance carried forward, end	l of ve	25 (1)																 	
2499	otait	niobiig	Inapportion Authority - Pending	or ye	ai (+)																\vdash	
2499		4420	Unapportion Authority - Pending Rescission	Е												U				N		
		4400	Unapportioned Authority - OMB	Е												- ,.				,.		
2499		4430	Deferral													U				N		
2499		4450	Unapportioned Authority	Е												U		х		N		
2499			Apportionments	E												U		Х		N	oxdot	
2499		4610	Allotments - Realized Resources	Е												U		Х		N	\vdash	
2499		4620	Unobligated Funds not Subject to Apportionment	E												U		х		N		
2499		4630	Funds Not Available for Commitment/Obligation	Е												U		х		N]	
			3			•	•	•		•	_			•								

		rograr	n and Financing (P&F) Sche	dule	Prior Y	ear Actua						g										
P8	F		USSGL Account	D					Account			D: 1	D: 1	L a . 1	ı			ACTS II S	Supplied A			
1 :				Begin		5	Avail-	Trans.	Bor-	BEA	Year	Dir. 1	Dir. 1	Ad-1	_ 1	T. F.C	Transfer ¹	5 (1	Avail-	Expir-		Fin
	Line		T'0.	End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	То	Def. ¹	ability	ation	Fund	Acct
No.	Sign		Title	_	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind
2499		4700	Commitments	Е												U		X		N		
NEW E	SIIDG	ET ALI	THORITY (GROSS), DETAIL																			
		priation																				
4000	+		Debt Liquidation Appropriations	Е	Р					D						U					1/3/4	
4000	+		Deficiency Appropriations	Е	-					D						U					1/3/4	
4000	+	4115	Loan Subsidy Appropriation - Definite - Current	Е	Р					D						U					1/3/4	
4000	+	4116	Entitlement Loan Subsidy Appropriation - Indefinite	Е	Р					D						U					1/3/4	
4000	+	4117	Loan Administrative Expense Appropriation - Definite - Current	Е	Р					D						U					1/3/4	
4000	+	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	Е						D						U					1/3/4	
4000	+	4119	Other Appropriations Realized	Е	Р					D						U					1/3/4	
4000	+	4121	Loan Subsidy Appropriation -	Е	Р					D						U					1/3/4	
,000		7121	Indefinite - Current													,					1/3/4	
4000	+	4138	Appropriation to Liquidate Contract Authority	Е						d						U					1/3/4	
4000	+	4391	Adjustments To Indefinite No-Year Authority	Е						d						U					1/3/4	
4015 A	nnro	L nriation	n (emergency) (+)	-									-									
4015	+		Debt Liquidation Appropriations	Е	Р					е						U					1/3/4	
4015	+		Deficiency Appropriations	E						e						U					1/3/4	
			Loan Subsidy Appropriation -	E	Р											U						
4015	+	4115	Definite - Current Loan Administrative Expense							е											1/3/4	
4015 4015	+	4117	Appropriation - Definite - Current Other Appropriations Realized	E	P P					e e						U					1/3/4	
4015	+		Loan Subsidy Appropriation -							е												
4015	+	4121	Indefinite - Current	Е	Р					е						U					1/3/4	
4020 A	ppro	priation	n (special fund) (+)																			
4020	+	4114	Appropriated Trust or Special Fund Receipts	Е	Р					D						U					2	
			Fund Receipts																			
4026 4	nnro	nriation	n (trust fund) (+)																			
4026	+	4114	Appropriated Trust or Special Fund Receipts	Е	Р					D						U					7/8	
4026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust	В						D						U					7/8	
4026	+	4126	Fund TAFS-Receivable Amounts Appropriated from Specific Treasury-Managed Trust	E						D						U					7/8	
			Fund TAFS-Receivable Amounts Appropriated from	-																	7/0	
4026	+		Specific Treasury-Managed Trust Fund TAFS-Transfers In Appropriation to Liquidate	Е						D						U					7/8	
4026	+	4138	Contract Authority	E						d						U					7/8	
4028 4	ppro	priation	n available from subsequent year	(+)																		
4028	+		Other Appropriations Realized	E	Р					D				f		U						
4029 A	ppro		n available in prior year (-)																			
4029	-	4119	Other Appropriations Realized	Е	Р					D				р		U						
4005		!!																				
4035 A	ppro	priation	n rescinded (-)						l				<u> </u>	<u> </u>	<u> </u>				l			

T/L S2-02-01

-		rogran	n and Financing (P&F) Sche	aule	Prior Y	ear Actua					•	g										
P8	kF		USSGL Account	D					Account			D: 1	D: 1	L a . 1				FACTS II S	Supplied A			F: .
Lino	Line			Begin	۸ا	Dukita	Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad-1	E 1	TAF0	Transfer ¹	Def. ¹	Avail-	Expir-	F	Fin Aget
Line		N	Title	End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	То		ability	ation	Fund	Acct
No.	Sign	No.		_	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind
4035	-	4392	Rescissions - Current-Year	Е	Р					D						U						
4036 I	Inobli	nated h	palance rescinded (-)																			
4036	- 1		Rescissions - Prior-Year	Е	Р					D						U						
4000		4000	rescissions i noi real		-											0						
4047 F	ortion	n applie	ed to repay debt (-)																			
			e is not supported by USSGL in																			
4047		FY 200	 However, this line will be 																			
		suppor	ted by the USSGL in FY 2002.																			
	ortion		ed to liquidate deficiencies (-)	_																		
4048	-	4112	Deficiency Appropriations	Е						D						U						
4040 5) artic	n annli	ed to liquidate contract authority	/ \																		
	Ortio	4425	Contract Authority Liquidated	E	_					d						U						
4049					р					u			 		1	U				 		
4049	+		Contract Authority to be Liquidated by Trust Funds	В						D						U						
\vdash			Contract Authority to be Liquidated																			
4049	-		by Trust Funds	Е						D						U						
			-,										1					-			1	
4050 F	ortion	n of ap	propriation to liquidate contract a	uthori	tv (-)																	
4050			ported by USSGL.		-, (,																	
			,																			
4073-4	1079 R		on pursuant to P.L. xxx-xxx (-)																			
			Authority Permanently not																			
4073	-	4396	Available Pursuant To Public Law	Е	Р	###-###				D						U						
4074			Authority Permanently not Available Pursuant To Public Law	Е	Р	###-###				D						U						
4074	-	4390	Available Pursuant To Public Law	_	Р	###-###				D						U						
-			Authority Permanently not																			
4075	- 1		Available Pursuant To Public Law	Е	Р	###-###				D						U						
.0.0		.000	, wanasio r arouani ro r asno zaw	_												ŭ						
			Authority Permanently not																			
4076	-	4396	Available Pursuant To Public Law	Е	Р	###-###				D						U						
			Authority Permanently not		-							-										
4077	-	4396	Available Pursuant To Public Law	Е	Р	###-###				D						U						
\Box																						
4070			Authority Permanently not	_	-	<u>ини ини</u>				_												
4078	-	4396	Available Pursuant To Public Law	Е	Р	###-###				D						U						
			Authority Permanently not										-									
4079			Available Pursuant To Public Law	Е	Р	###-###				D						U						
1070		1000	a.abio i diodant i o i dbilo Law	_		###				٥						,						
4085 F	Reduc	tion pu	rsuant to P.L. 99-177 (-)																			
			Authority Permanently not																			
4085	-	4396	Available Pursuant To Public Law	Е	Р	99-177				D						U						
\Box																						
4400			athan accounts () Foregreen												<u> </u>							
4100 T	ransf	erred to	o other accounts (-) [xx-xxxx]																			
4100		1166	Treasury-Managed Trust Fund Distributions of Realized Authority	Е						d		##	####			U	t					
4100			To Be Transferred	-						u		##	####			J	ı.					
			Treasury-Managed Trust Fund																			
4100	+	4166	Distributions of Realized Authority	В						d		##	####			U	t					
""			To Be Transferred							_												
			.										•						•	•		

	og. a.	n and Financing (P&F) Sche	Juuic	riioi i	cai Actua						ig						EACTS II S	unnlied A	ttributos		
*1		033GL ACCOUNT	Regin								Dir ¹	Dir ¹	Δd- ¹	1			ACIONS			1	Fin
Line				Auth	Public									Fun-1	TAFS		Def ¹			Fund	Acct
	No	Title	Liid					-										-			Ind
- -		Treasury-Managed Trust Fund	Е	Турс	Luw	711110	1101	Cource	d	- D/ C	##	####	riag	Otion	U	t	riug	Турс	riag	Турс	
	4170	Transferred Transfers - Current Year Authority	F	P					d		##	####			Ш	t					
-		Allocation Transfers of Current-	E	Р					D		##	####				t					
Fuence		,																			
ransi	errea r																			-	
+	4166	Distributions of Realized Authority To Be Transferred	Е						d		##	####			U	f					
-	4166		В						d		##	####			U	f					
+	4167		Е						d		##	####			U	f					
+	4170	Transfers - Current Year Authority	Е	Р					d		##	####			U	f					
+	4175	Allocation Transfers of Current- Year Authority	Е	Р					D		##	####			U	f					
		(total discustions w.) (.)																			
Appro			IOOO th	rough 42	20															-	
	11115 111	e is calculated. Suill of F&F lifles 4	1000 111	lough 42	00.																
Author	rity to b	oorrow (+)																			
_	4141		F						Д						- 11						
+		Current-Year Borrowing Authority	E						d												
		Realized - Indefinite																			
Author	rity to b	oorrow rescinded (+)																			
-			Е	В					D						U						
Reduc																					
-			Е	В	99-177				D						U						
\utba	rity to L	porrow (total discretionary) (:)																			
			700 th	rough 47	85.																
		- I I I I I I I I I I I I I I I I I I I	55 111	- wgii Ti																1	
Contra	ct auth																				
+	4131	Current-Year Contract Authority Realized - Definite	Е						d						U						
+	4132	Current-Year Contract Authority Realized - Indefinite	Е						d						U						
Contro	oct auth	ority rescinded (-)																			
- Jonua			F	C					D						U						
	.502	TELESCIONE CONTONE TOU																			
Jnobli																					
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5535 A	\dvan	се арр	ropriation rescinded (-)																			
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5574-5	579 F	Reducti	on pursuant to P.L. xxx-xxx (-)																			
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5575	-	4396	Authority Permanently not Available Pursuant To Public Law	Е	d	###-###				D						U						
5576	,	4396	Authority Permanently not Available Pursuant To Public Law	Е	d	###-###				D						U						
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5585	1	4396	Authority Permanently not Available Pursuant To Public Law	Е	d	99-177				D						U						
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6000	+	4115	Loan Subsidy Appropriation - Definite - Current	E	Р					M						U					1/3/4	
6000	+	4116	Entitlement Loan Subsidy Appropriation - Indefinite	Е	Р					М						U					1/3/4	
6000	+	4117	Loan Administrative Expense Appropriation - Definite - Current	Е	Р					М						U					1/3/4	
6000	+	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	Е						М						U					1/3/4	
6000	+	4119	Other Appropriations Realized	Е	Р					М						U					1/3/4	
6000	+	4121	Loan Subsidy Appropriation - Indefinite - Current	Е	Р					М						U					1/3/4	
6000	+	4125	Loan Modification Adjustment Transfer Appropriation	Е						М						U					1/3/4	
6000	+	4138	Appropriation to Liquidate Contract Authority	Е						m						U					1/3/4	
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ppro	priation	(trust fund) (+)																			
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+	4126	Specific Treasury-Managed Trust Fund TAFS-Receivable	Е						М						U					7/8	
+	4127	Amounts Appropriated from Specific Treasury-Managed Trust	В						М						U					7/8	
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		Fund TAFS-Payable Amounts Appropriated from																			
+	4128	Fund TAFS-Transfers In	Е						М						U					7/8	
-	4129	Specific Treasury-Managed Trust	Е						М						U					7/8	
+	4138	Appropriation to Liquidate Contract Authority	Е						т						U					7/8	
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		ogi ai	n and Financing (P&F) Sche	uule	r noi i	ear Actua						ig										
P8	ιF		USSGL Account						Account									ACTS II S		ttributes		
				Begin			Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad-1			Transfer ¹		Avail-	Expir-		Fin
Line	Line			End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-1	TAFS	To	Def.1	ability	ation	Fund	Acct
No.	Sign	No.	Title		Type	Law	Time	ner	Source	Ind.	ВА	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind
	J.J.		Treasury-Managed Trust Fund		.,,,,				000.00			7.97.	7 1001.	ug	ou.o	Otatao	1 10111	ug	.,,,,,	ug	.,,,,	
6200	_	4166	Distributions of Realized Authority	В						m		##	####			U	f					
0200			To Be Transferred																			
			Treasury-Managed Trust Fund																			-
6200	_	4167	Distributions of Realized Authority	Е						m		##	####			U	f					
0200	т .	4107	Transferred	_						""		##	пппп			U	,					
			Transfers - Current-Year Authority																			
6200	+	4170	Transfers - Current-Teal Authority	E	Р					m		##	####			U	f					
_			Alla antica Transfers of Comment																			
6200	+	4175	Allocation Transfers of Current-	E	Р					M		##	####			U	f					
_			Year Authority																			
2050			((-1-1					ļ														
	۱ppro		n (total mandatory) (+)		1 00																	
6250		This lin	ne is calculated. Sum of P&F lines 6	5000 thi	rough 62	00.																
			ion (+)					 							ļ							
6300	+	4150	Reappropriations	Е						М						U						
	Reapp		ion rescinded (-)																			
6335	-	4392	Rescissions - Current -Year	Е	r					М						U						
6385 F	Reduc	tion pu	rsuant to P.L. 99-177 (-)																			
			Authority Permanently not																			
6385	-	4396	Available Pursuant To Public Law	E	r	99-177				M						U						
6390 F	Reapp	ropriat	ion (total mandatory) (+)																			
6390			ne is calculated. Sum of P&F lines 6	300 thi	rough 63	85.																
6400 F	rocee	eds of I	oan asset sales with recourse (+)																			
6400			pported by USSGL.																			
0.00			5,0000																			
6447 F	ortio	n appli	ed to debt redemption (+)																			
• • • •			ne is not supported by USSGL in																			
6447			01. However, this line will be																			
0111			ted by the USSGL in FY 2002.																			
		ouppor	100 00 0000 1111 1 2002.																			
6490 F	rocee	eds of I	oan asset sales with recourse (to	tal mai	ndatory)	(+)																
6490			ne is calculated. Sum of P&F lines 6																			
0430		11113 111	le is calculated. Guill of Full lines of	7400 1111	lough on	T																-
6500 /	Advan	ce ann	ropriation (+)					1			 			1								
6500	+		Debt Liquidation Appropriations	Е	d					М						U						
	-		Loan subsidy appropriation -					1			 			1								
6500	+	4115	Definite - Current	E	d					M		1				U	1	1	1	1		
\vdash	-							1			1	-	1	1	\vdash					-		
6500	+	4116	Entitlement Loan subsidy	E	d					M		1				U	1	1	1	1		
\vdash	\vdash		appropriation - Indefinite					 			1	-			 		-	-	-	-		
6500	+		Loan administrative expense	E	d					M						U						
			appropriation - Definite - Current	_				 				ļ					-			ļ		
6500	+	4119	Other appropriation realized	Е	d			<u> </u>		М					1	U						
6500	+	4121	Loan subsidy appropriation -	Е	d					М		1				U	1	1	1	1		
			Indefinite - Current		-			ļ														
6526 /	\dvan	ce app	ropriation (trust fund) (+)																			
6526	_	4114	Appropriations Trust or Special	Е	d					М		1				U	1	1	1	1	7/8	
0020	Ĺ	7.14	Fund Receipts	_	u			1		141						3					170	
6535 /	\dvan		ropriation rescinded (-)																			
6535	-	4392	Rescissions - Current -Year	Е	d					М						U						
6585 F	Reduc	tion pu	rsuant to P.L. 99-177 (-)																			
•		•	```	- '		•	•				-	•	•	•		•	•	•	•	•		

P8		ogi ai	n and Financing (P&F) Sche	uule	FIIOI I	ear Actua			Account			y			_			TACTO II C		44		
10	r		USSGL Account	Dogin		1	Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad- ¹			Transfer ¹	FACTS II S	Avail-		1	Fin
Line	Line			Begin End	Auth.	Public		Part-		Cat.	of	Trans.			Fun-1	TAFS	To	Def. ¹		Expir-	Fund	
No.		No.	Title	Ena			ability		rowing				Trans.						ability	ation		Acct
INO.	Sign		Authority Permanently not		Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind
6585	-		Available Pursuant To Public Law	E	d	99-177				М						U						
																						-
			ropriation (total mandatory) (+)																			
6590		This lin	e is calculated. Sum of P&F lines	6500 th	rough 65	85.																
6640.6	`antro	o4 o4b	ority (+)																			
0010	ontra		Current-Year Contract Authority																			
6610	+	4131	Realized - Definite Current-Year Contract Authority	Е						m						U						
6610	+	4137	Realized - Indefinite	Е						m						U						
6635 C	Contra	ct auth	ority rescinded (-)										-									
6635	-		Rescissions - Current-Year	Е	С			-		М			1			U		-			 	
										.,,												
6661 T	ransf		o other accounts (-) [xx-xxxx]																			
6661	+		Transfers of Contract Authority	В						М		##	####			U	t	L			L T	
6661	-	4137	Transfers of Contract Authority	Е						М		##	####			U	t					
6662 T	rance	orrod f	rom other accounts (+) [xx-xxxx]																			
6662	ransı	4127	Transfers of Contract Authority	В						М		##	####			U	f					
6662	+		Transfers of Contract Authority	E						M		##	####			U	f					
0002	-	7107	Transfere of Community Manners,	_						IVI		717	nnnn			0	,					
6685 F	Reduc	tion pu	rsuant to P.L. 99-177 (-)																			
			Authority Permanently not																			
6685	-	4396	Available Pursuant To Public Law	Е	С	99-177				М						U						
6690 C	`ontra	ct auth	ority (total mandatory) (+)																			
6690			e is calculated. Sum of P&F lines 6	610 thr	rough 66	85																
0000					oug., ou																	
6710 <i>A</i>	utho		oorrow (+)																			
6710	+	4141	Current-Year Borrowing Authority Realized - Definite	Е					Р	m						U						
6710	+	4141	Current-Year Borrowing Authority Realized - Definite	Е					Т	m						U						
6710	+	4142	Current-Year Borrowing Authority Realized - Indefinite	Е					Р	т						U						
6710	+		Current-Year Borrowing Authority Realized - Indefinite	Е					Т	т						U						
6716 /	lutho	rity to h	oorrow (12 U.S.C. 2281-96) (+)	+																		
6716	+	1112	Current-Year Borrowing Authority Realized - Indefinite	Е					f	т						U						
	lutho		oorrow rescinded (-)																			
6735	-	4392	Rescissions - Current-Year	Е	В					М						U						
6785 5	Seduc	tion nu	rsuant to P.L. 99-177 (-)																			
3.30			Authority Permanently not																			
6785	-		Available Pursuant To Public Law	Е	В	99-177				М						U						
			porrow (total mandatory) (+)	746 ::		0.5																
6790		This lin	e is calculated. Sum of P&F lines 6	/10 thr	rough 67	85. I												1				
6800 5	Spend	ina Au	thority from offsetting collections	(cash)) (+)																1	
	pond	yu		(Jusii)	, , , ,								·	·				1		L		

P8		rograr	n and Financing (P&F) Sche USSGL Account	auie	Prior Y	ear Actua			Account			ıg						EACTS II S	Supplied A	ttributos		
-			USSGE ACCOUNT	Begin			Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad- ¹			Transfer ¹	ACIONS	Avail-	Expir-		Fin
Line	Line			End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-1	TAFS	To	Def. ¹	ability	ation	Fund	Acct
No.	Sign	No.	Title	LIIG	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Ind
6800	+	4222	Unfilled Customer Orders With Advance	Е	71					d		3,		J		U			71	3	71	
6800	-	4222	Unfilled Customer Orders With Advance	В						d						U						
6800	+	4252	Reimbursements and Other Income Earned - Collected	Е						d						U						
6800	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	Е						d						U						
6800	+	4261	Actual Collection of Fees	Е						d						U						
6800	+	4262	Actual Collection of Loan Principal	Е						d						U						1
6800	+		Actual Collection of Loan Interest	Е						d						U						
6800	+		Actual Collection of Rent	Е						d						U						
6800	+	4265	Actual Collections For Sale of Foreclosed Property	Е						d						U						
6800	+	4266	Other Actual Collections - Non- Federal	Е						d						U						
6800	+	4271	Actual Program Fund Subsidy Collected - Definite - Current	Е						d						U						
6800	+		Actual Program Fund Subsidy Collected - Indefinite - Permanent	Е						d						U						
6800	+	4273	Interest Collected From Treasury	Е						d						U						
6800	+	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Е						d						U						
6800	+	4275	Actual Collections From Liquidating Fund	Е						d						U						
6800	+	4276	Actual Collections From Financing Fund	Е						d						U						
6800	+	4277	Other Actual Collections - Federal	Е						d						U						ı
6800	+	4872	Downward Adjust. of PY Prepaid/Advanced Unexpended Obligations Refunds Collected	Е						d						U						ı
6800	+	4972	Downward Adjust. of PY Paid Expended Authority Refunds Collected	Е						d						U						ı
	hang		collected customer payments from Unfilled Customer Orders Without	m Fed	eral sour	ces (unexp	oired)	_														
6810	+	4221	Advance Unfilled Customer Orders Without	E				E		d						U						
6810	-	4221	Advance Appropriation Trust Fund	В				Е		d						U						
6810	+	4225	Expenditure Transfers - Receivable	Е						d						U						
6810	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	В						d						U						İ
6810	+	4251	Reimbursements and Other Income Earned - Receivable	Е				Е	_	d		_				U	_					·
6810	-	4251	Reimbursements and Other Income Earned - Receivable	В				Е		d						U						
6810	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Е						d						U						
6810	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	В	_				_	d		_				U						· · · · · · · · · · · · · · · · · · ·

		rograi	n and Financing (P&F) Sche	auie	Prior Y	ear Actua						ıg										
P8	F		USSGL Account	D					Account			D: 1	I p:. 1	L a . 1				ACTS II S	Supplied A		1	F1.
Line	Line			Begin	Auth	Dublic	Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad-1 vance	E.m. 1	TAFS	Transfer ¹	Def. ¹	Avail-	Expir-	Fund	Fin
	Sign	No.	Title	End	Auth. Type	Public Law	ability Time	Part- ner	rowing Source	Cat. Ind.	of BA	Trans. Agy.	Trans. Acct.		ction	Status	To From	Flag	ability Type	ation Flag	Fund Type	Acct Ind
6810	+		Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Е	туре	Law	Time	1161	Source	d	DA	Agy.	Acci.	Tiag	Clion	U	110111	Tiag	Туре	riag	Туре	ınd
6810	-	4282	Actual Program Fund Subsidy	В						d						U						
6810	+	4283	Interest Receivable From Treasury	Е						d						U						
6810	-	4283	Interest Receivable From Treasury	В						d						U						
6810	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Е						d						U						
6810	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	В						d						U						
6810	+	4285	Receivable from the Liquidating Fund	Е						d						U						
6810	-	4285	Receivable From the Liquidating Fund	В						d						U						
6810	+	4286	Receivable From the Financing Fund	Е						d						U						
6810	-	4286	Receivable From the Financing Fund	В						d						U						
6810 6810	+	4287 4287	Other Federal Receivables Other Federal Receivables	E B						d d						U						
		** ***																				
6826 F	rom (offsetti	ng collections (unavailable balanc Authority Made Available from	:es) (+)																	
6826	+	4158	Offsetting Collection Balances Previously Precluded from Obligation	Е						d						U						
6827 C		This lir	fer to general fund (-) ne is not supported by USSGL in 01. However, this line will be																			
		suppor	ted by the USSGL in FY 2002.																			
6833 F	ortio	n appli	ed to liquidate deficiencies (-)																			
6833			pported by USSGL.																			
		L				, ,																
0843 F	ortio	n preci	uded from obligation (limitation or Offsetting Collections Temporarily	n oblig	jations) (-)															-	
6845	-	4398	Precluded from Obligation	E						d						U						
6845	+	4398	Offsetting Collections Temporarily Precluded from Obligation	В						d						U						
6847 F			ed to repay debt (-) ne is not supported by USSGL in																		-	
6847		FY 200	01. However, this line will be ted by the USSGL in FY 2002.																			
]																				ļ	
6849 F			ed to liquidate contract authority (Contract Authority Liquidated	-) E	s					d						U						
0050			Charles I for home and a seath of the																			
6853 P			tituted for borrowing authority (-) pported by USSGL.																			
																					.	
			o other accounts (-) [xx-xxxx] Transfers - Current Year Authority	Е	S					d		##	####			U	t					

		rograr	n and Financing (P&F) Sche	edule	Prior Y	ear Actua					-	ıg										
P8	k+		USSGL Account	Dania		1			Account			D:- 1	D: 1	1 بـ ۸				FACTS II S	Supplied A		1	- Fin
Lino	Line			Begin	A 4 l-	Public	Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad- ¹	F 1	TAFS	Transfer ¹	Def. ¹	Avail-	Expir-	C al	Fin
	Sign	No.	Title	End	Auth.		ability	Part-	rowing	Cat.	of BA	Trans.	Trans. Acct.	vance			To		ability	ation	Fund	Acct
			Allocation Transfers of Current		Type	Law	Time	ner	Source	Ind.	DA	Agy.		Flag	ction	Status	From	Flag	Type	Flag	Type	Ind
6861	-	4175	Year Authority	Е	s					D		##	####			U	t					
			,																			
			rom other accounts (+) [xx-xxxx]																			
6862	+	4170	Transfers - Current Year Authority	Е	S					d		##	####	ļ		U	f					
6862	+	4175	Allocation Transfers of Current Year Authority	Е	s					D		##	####			U	f					
			Teal Additionly																			
6874-	6879 F	Reducti	on pursuant to P.L. xxx-xxx (-)																			
			Authority Permanently not																			
6874	-	4396	Available Pursuant To Public Law	E	s	###-###				D						U						
			Authority Permanently not											<u> </u>								
6875	_	4396	Available Pursuant To Public Law	Е	s	###-###				D						U						
				_	_					_												
			Authority Permanently not																			
6876	-	4396	Available Pursuant To Public Law	Е	s	###-###				D						U						
			Authority Permanently not											<u> </u>								
6877	_	4396	Available Pursuant To Public Law	Е	s	###-###				D						U						
00		.000	, transport areaant 10 1 april 2an	_												ŭ						
			Authority Permanently not																			
6878	-	4396	Available Pursuant To Public Law	Е	s	###-###				D						U						
			Authority Permanently not											<u> </u>								
6879	_	4396	Available Pursuant To Public Law	Е	s	###-###				D						U						
0070		1000	Available Falsdam Fo Fabile Eaw	_												J						
6885 I	Reduc	tion pu	rsuant to P.L. 99-177 (-)																			
6885		1206	Authority Permanently not Available Pursuant To Public Law	Е	s	99-177				D						U						
0003	_	4530	Available i disdant 101 dblic Law	_	3	33-177										U						
	Spend	ing aut	hority from offsetting collections	(total	discretion	nary) (+)																
6890		This lin	e is calculated. Sum of P&F lines 6	5800 th	rough 68	85. I								ļ								
6000	Spand	ina Au	thority from offsetting collections	(cach) (+)																	
			Unfilled Customer Orders With) (+)																	
6900	+	4222	Advance	Е						m						U						
6900	_	4222	Unfilled Customer Orders With	В						m						U						
0000		1222	Advance							,,,				ļ								
6900	+	4252	Reimbursements and Other Income Earned - Collected	Е						m						U						
			Appropriation Trust Fund																			
6900	+	4255	Expenditure Transfers - Collected	Е						m						U						
6900	+	4261	Actual Collection of Fees	Е						m				1		U						
6900	+	4262	Actual Collection of Loan Principal	Е						m						U						
6900	+	4263	Actual Collection of Loan Interest	Е						m	1			1		U			 			
6900	+		Actual Collection of Rent	E						m						U						
6900			Actual Collections For Sale of	Е						т						U						
0300	_	7200	Foreclosed Property							'''				<u> </u>		J						
6900	+	4266	Other Actual Collections - Non-	Е						m						U						
			Federal Actual Program Fund Subsidy		-						-			1					 			
6900	+	4271	Collected - Definite- Current	Е						m						U						
			Actual Program Fund Subsidy																1			
6900	+	4272	Collected - Indefinite - Permanent	Е						m						U						
L]		.			<u> </u>					l	J		

		rogran	n and Financing (P&F) Sche	dule	Prior Y	ear Actua						ıg				1						
P8	F		USSGL Account	Dania	I				Account			D:: 1	Dia 1	Ad- ¹				ACTS II S	Supplied A			
Line	Line			Begin End	Auth.	Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year ¹ of	Dir. 1 Trans.	Dir. 1 Trans.	vance	Eun-1	TAFS	Transfer ¹ To	Def. ¹	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign	No.	Title	Ellu	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.		ction	Status	From	Flag	Туре	Flag	Type	Ind
6900	+		Interest Collected From Treasury	Е	туре	Law	Tillie	Hei	Source	m	DA	∧gy.	Acci.	i iay	CHOIT	U	1 10111	i iag	туре	i iag	туре	IIIu
			Actual Program Fund Subsidy	E												U						
6900	+	4274	Collected - Indefinite- Current	E						m						U						
6900	+	4275	Actual Collections From Liquidating Fund	Е						m						U						
6900	+	4276	Actual Collections From Financing Fund	Е						т						U						
6900	+	4277	Other Actual Collections - Federal	Е						m						U						
			Downward Adjust. of PY	_																		
6900	+	4872	Prepaid/Advance Unexpended Obligations Refunds Collected	Е						m						U						
6900	+	4972	Downward Adjust. of PY Paid Expended Auth. Refunds	Е						m						U						
			Collected																			
6040	2hone	- in	sallasted sustamer naumants fro	m Fod	laral agu	roos (unov	nirod\															
	Juang	ge in ur 4221	collected customer payments fro Unfilled Customer Orders Without	m Fed E	erai SOU	rces (unex	pireu)	Е								U						
6910	+	4221	Advance Unfilled Customer Orders Without					E		m												
6910	-	4221	Advance	В				Е		m						U						
6910	+	4225	Appropriation Trust Fund Expenditure Transfers -	Е						m						U						ļ
			Receivable																			
6910		1225	Appropriation Trust Fund Expenditure Transfers -	В						m						U						
0910	-	4225	Receivable	ь						""						U						
0040		1051	Reimbursements and Other	Е				_								U						
6910	+	4251	Income Earned - Receivable	E				Е		m						U						
6910	-	4251	Reimbursements and Other Income Earned - Receivable	В				E		m						U						l
6910	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Е						т						U						
6910	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	В						m						U						
			Actual Program Fund Subsidy																			
6910	+	4282	Receivable - Indefinite -	E						m						U						
			Permanent																			
6010		4202	Actual Program Fund Subsidy	В												U						
6910	-	4282	Receivable - Indefinite - Permanent	В						m						U						
6910	+	4283	Interest Receivable From Treasury	Е						т						U						
6910	-	4283	Interest Receivable From Treasury	В						т						U						
6910	+	4284	Actual Program Fund Subsidy	Е						m						U						
6910	-	4284	Receivable - Indefinite - Current Actual Program Fund Subsidy	В						m						U						
			Receivable - Indefinite - Current Receivable from the Liquidating																			
6910	+	4285	Fund Receivable From the Liquidating	Е						m						U						
6910	-	4285	Fund	В						т						U						
6910	+	4286	Receivable From the Financing Fund	Е						m						U						
6910	-	4286	Receivable From the Financing Fund	В						m						U						
6910	+		Other Federal Receivables	E						m						U						
6910	-	4287	Other Federal Receivables	В						m						U						
									<u> </u>	<u> </u>			<u> </u>	<u> </u>				<u> </u>	<u> </u>			

		ogran	n and Financing (P&F) Sche	auie	Prior f	ear Actua						g				1						
P&	ŀ		USSGL Account						Account			1	I 1	1				ACTS II S				
				Begin			Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad-1	_ ,		Transfer ¹	_ 4	Avail-	Expir-	_	Fin
	Line			End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-1	TAFS	То	Def. ¹	ability	ation	Fund	Acct
	Sign		Title		Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind
6926 F	rom c		ng collections (unavailable baland	es) (+)																	
			Authority Made Available from																			
6926	+		Offsetting Collection Balances	Е						m						U						
0320	т	4130	Previously Precluded from	_						111						U						
			Obligation																			
6927 C	apita		er to general fund (-)																			
			e is not supported by USSGL in																			
6927			1. However, this line will be																			
		suppor	ted by the USSGL in FY 2002.																			
	ortio		ed to liquidate deficiencies (-)																			
6933		Not sup	pported by USSGL.																			
6945 P	ortion		uded from obligation (limitation o	n obliç	gations)	(-)																
			Offsetting Collections Temporarily																	1	T	
6945	-	4398	Precluded from Obligation	Е						m						U						
			Offsetting Collections Temporarily																			
6945	+	4398	Precluded from Obligation	В			1			m				1		U	1	1		1		
6947 P			ed to repay debt (-)																			
			e is not supported by USSGL in																			
6947			However, this line will be																			
		suppor	ted by the USSGL in FY 2002.																			
6949 P	ortion	n applie	ed to liquidate contract authority	(-)																		
6949	-	4135	Contract Authority Liquidated	E	S					m						U						
6953 P	ortion		ituted for borrowing authority (-)																			
6953		Not sup	oported by USSGL.																			
	ransf		o other accounts (-) [xx-xxxx]																			
6961	-		Transfers - Current Year Authority	E	S					m		##	####			U	t					
6961	_	4175	Allocation Transfers of Current	Е	s					М		##	####			U	t					
0301		4173	Year Authority	_	3					IVI		TTT .	пппп			U						
			rom other accounts (+) [xx-xxxx]																			
6962	+		Transfers - Current Year Authority	Е	S					m		##	####			U	f					
6962	+		Allocation Transfers of Current	Е	s					М		##	####			U	f			1	T	
3002		-1.75	Year Authority	_	,							11111	питт			,	, and					
6974-6	979 R		on pursuant to P.L. xxx-xxx (-)																			
			Authority Permanently not											l								
6974	-	4396	Available Pursuant To Public Law	Е	s	###-###	1			M				1		U	1	1		1		
			Authority Permanently not											l								
6975	-	4396	Available Pursuant To Public Law	Е	s	###-###				M						U						
			Authority Permanently not											l								
6976	-	4396	Available Pursuant To Public Law	Е	s	###-###				M						U						
			Authority Permanently not																			
6977	-	4396	Available Pursuant To Public Law	Е	s	###-###				M				l		U						
					l		l	1						1			1					
			Authority Permanently not																			
6978	-		Authority Permanently not Available Pursuant To Public Law	Е	s	###-###				М						U						

		rogran	n and Financing (P&F) Sche	dule	Prior Y	ear Actua						g										
P8	ķF		USSGL Account		1	1			Account .			- 1	1 1		_			ACTS II S				
				Begin			Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad-1	,		Transfer ¹	1	Avail-	Expir-		Fin
	Line			End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	То	Def. ¹	ability	ation	Fund	Acct
No.	Sign		Title		Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind
6979	-		Authority Permanently not Available Pursuant To Public Law	Е	s	###-###				М						U						
6985 F	Reduc		rsuant to P.L. 99-177 (-)																			
6985	-		Authority Permanently not Available Pursuant To Public Law	Е	s	99-177				М						U						
699N S	Snend	ing aut	hority from offsetting collections	(total	mandato	rv) (+)																
6990	рспа		e is calculated. Sum of P&F lines 6																			
0000				,000	roug oo																	
7000 T	otal n	new bud	dget authority (gross) (-)																			
7000		This lin	e is calculated. Sum of lines 4000 t	through	n 6990, e	xcluding sul	ototals.															
			ATED BALANCES																			
/240 C	bliga	ted bal	ance, start of year (+)																			
7240	-		Unfilled Customer Orders Without Advance Appropriation Trust Fund	В				Е								U/E						
7240	-	4225	Expenditure Transfers - Receivable	В												U/E						
7240	·	4251	Reimbursements and Other Income Earned - Receivable	В				Е								U/E						
7240	•	4281	Actual Program Fund Subsidy Receivable - Definite - Current	В												U/E						
7240	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	В												U/E						
7240	-	4283	Interest Receivable From Treasury	В												U/E						
7240	·		Actual Program Fund Subsidy Receivable - Indefinite - Current	В												U/E						
7240	-		Receivable from the Liquidating Fund	В												U/E						
7240	-	4200	Receivable From the Financing Fund	В												U/E						
7240	1		Other Federal Receivables	В												U/E						
7240 7240	+		Unexpended Obligations- Unpaid Expended Authority - Unpaid	B B									-			U/E U/E					-	
12 1 0		7501	Experience Authority - Oripaid										 			U/L					1	
7310 T	Total r	new obl	igations (+)																			
7310			e is calculated. Same as P&F line	1000.																		
7320 T	otal c		(gross) (-)																			
7320	-		Unexpended Obligations- Prepaid/Advanced	Е												U/E						ŀ
7320	+		Prepaid/Advanced Undelivered Orders - Paid	В									1			U/E	-					
1020			Upward Adjustments of Prior-Year	0									 			U/L					1	
7320	-		Prepaid/Advanced Unexpended	Е												U/E						
7320	-		Expended Authority - Paid	Е												U/E						
7320	-		Upward Adjustments of Prior-Year Paid Expended Authority	Е												U/E						
7331 C	Obliga		ance transferred to other accoun	ts (-) [:	xx-xxxx]																	
7331	-	4031	Undelivered Obligations, Transferred - Unpaid	Е								##	####			U/E	t					
7331	-		Expended Authority, Transferred- Unpaid	Е								##	####			U/E	t					

P8		rogran	n and Financing (P&F) Sche USSGL Account	auie	Prior Y	ear Actu			Account			ıg						EACTS II S	Supplied A	44=:		
г	KIT.		USSGE ACCOUNT	Pogin			Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad- ¹			Transfer ¹	TACIS II S	Avail-	Expir-		Fin
Line	Line			Begin End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-1	TAFS	To	Def. ¹	ability	ation	Fund	Acct
No.			Title	Ena			,		-										,			
INO.	Sign	No.	ritie		Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Type	Ind
7332 (Obliga	ated bal	ance transferred from other acco	unts (+) [xx-xx	αl																
			Undelivered Obligations,	,	., [11/5	,					
7332	+	4831	Transferred - Unpaid	Е								##	####			U/E	f					
7332		4931	Expended Authority, Transferred-	Е								##	####			U/E	f					
1332	+	4931	Unpaid	_								##	####			0/E	,					
			in expired accounts (net)																			
7340	+		Unexpended Obligations- Unpaid	E												E						
7340	-	4801	Unexpended Obligations- Unpaid	В												Е						
7340	+	4802	Unexpended Obligations - Prepaid/Advanced	Е												E						
7340	_	4802	Unexpended Obligations -	В												Е						
1010		1002	Prepaid/Advanced													_						
		4074	Downward Adjustments of Prior-	_												_						
7340	-	4871	Year Unpaid Unexpended Obligations	Е												E						
			Upward Adjustments of Prior-Year																			
7340	+	4881	Unpaid Unexpended Obligations	Е												Е						
			Upward Adjustments of Prior-Year																			
7340	+	4882	Prepaid/Advanced Unexpended	Е												Е						
			Obligations	_																		
7340	+	4901	Expended Authority - Unpaid	Е												Е						
7340		4901	Expended Authority - Unpaid	В												Е						
7340	+	4902	Expended Authority - Paid	Е												Е						
7340	_	4971	Downward Adjustments of Prior-	Е												Е						
			Year Unpaid Expended Authority Upward Adjustments of Prior-Year															-				
7340	+	4981	Unpaid Expended Authority	Е												E						
7340	+	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Е												E						
7045 5			(and a second Head (as a f)																			
7345 F	Recov		f prior year obligations (-) e is calculated. Same as P&F line 2	2240	uith anna	oito oign																
7 343		11115 111	e is calculated. Same as F&F line 2	2210,	ишт орро	site sigii.																
7400 (hanc	a in un	collected customer payments for	Fode	al source	e (unevni	red)															
7400	Jiiang		e is calculated. Sum of P&F lines 6																			
7410 (Chang	je in un	collected customer payments for	Feder	al source	es (expired)															
7410	-	4221	Unfilled Customer Orders Without Advance	Е				Е								Е						
7410	+	4221	Unfilled Customer Orders Without Advance	В				Е								Е						
7440		4005	Appropriation Trust Fund	-												_						
7410	-	4225	Expenditure Transfers - Receivable	Е												Е						
7440		4005	Appropriation Trust Fund	_												_						
7410	+	4225	Expenditure Transfers - Receivable	В												E						
	-	1	Reimbursements and Other					1					1					1	1			
7410	Ŀ	4251	Income Earned - Receivable	Е				Е								Е						
7410	+	4251	Reimbursements and Other Income Earned - Receivable	В				Е								Е						
7410	-	4281	Actual Program Fund Subsidy	Е												Е						
7410		4281	Receivable - Definite - Current Actual Program Fund Subsidy	В												E						
,410		4201	Receivable - Definite - Current	ט												_		l .				

P8		ograi	n and Financing (P&F) Sche	uule	i iioi ii	cai Acida			Account			9						ACTS II S	Supplied A	ttributes		
- 0			JOGGE ACCOUNT	Begin	I		Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad- ¹			Transfer ¹	4019113	Avail-	Expir-	I	Fin
Line	Line			End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-1	TAFS	То	Def. ¹	ability	ation	Fund	Acct
No.	Sign	No.	Title	Liid	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag		Status	From	Flag	Type	Flag	Туре	Ind
7410	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Е	Туро	Luw	Timo	1101	Course	iiid.	DA	, rigy.	71001.	riag	Ollott	E	110111	riag	Турс	riug	Туро	- IIIG
7410	+	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	В												E						
7410	-	4283	Interest Receivable From Treasury	Е												Е						
7410	+	4283	Interest Receivable From Treasury	В												Е						
7410	-	4204	Actual Program Fund Subsidy Receivable - Indefinite - Current	Е												Е						
7410	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	В												Е						
7410	-	4285	Receivable from the Liquidating Fund	Е												E						
7410	+	4285	Receivable From the Liquidating Fund	В												E						
7410	-	4286	Receivable From the Financing Fund	Е												E						
7410	+	4286	Receivable From the Financing Fund	В												E						
7410	-		Other Federal Receivables	E												E						
7410	+	4287	Other Federal Receivables	В									-			Е						
7440	Obliga	ted ba	lance, end of year (+)																			
7440	-	4221	Unfilled Customer Orders Without Advance	Е				Е								U/E						
7440	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E												U/E						
7440	-	4251	Reimbursements and Other Income Earned - Receivable	Е				Е								U/E						
7440	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Е												U/E						
7440	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Е												U/E						
7440	-	4283	Interest Receivable from Treasury	Е												U/E						
7440	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Е			·									U/E						
7440	-	4285	Receivable From the Liquidating Fund	Е												U/E						
7440	-	4286	Receivable From the Financing Fund	Е												U/E						
7440	-		Other Federal Receivables	E												U/E						
7440	+		Unexpended Obligations- Unpaid Unexpended Obligations,	E												U/E						
7440	+	4031	Transferred-Unpaid Downward Adjustments of Prior-	Е												U/E						
7440	-	4871	Year Unpaid Unexpended Obligations	Е												U/E						
7440	+	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Е												U/E						
7440	+		Expended Authority - Unpaid	Е												U/E						
7440	+		Expended Authority, Transferred - Unpaid	Е												U/E						

P8		ograi	USSGL Account	uule	FIIOI I	ear Actua			Account		•	ıg			1			ACTS II S	Supplied A	ttributos		
- 1	*1		033GE ACCOUNT	Begin			Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad- ¹			Transfer ¹	ACIONS	Avail-	Expir-		Fin
Line	Line			End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-1	TAFS	To	Def. ¹	ability	ation	Fund	Acct
No.	Sign	No.	Title	Lina	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Ind
7440	- -	1071	Downward Adjustments of Prior- Year Unpaid Expended Authority	Е	Турс	Law	Timo	1101	Course	ii id.	D/ C	, igy.	71001.	riag	Otioii	U/E	1 10111	riug	Турс	riug	Туро	ınd
7440	+	4981	Upward Adjustments of Prior-Year	Е												U/E						
			Unpaid Expended Authority													-,-						
			NTRIES																			
7501 C	Obliga		ance, start of the year: Contract a	uthori	ty																	
		Not su	pported by the SGL.																			
7502 (Obliga	ted bal	ance, end of the year: Contract a	uthority	v																	$\overline{}$
		Not su	pported by the SGL.		,																	
			new discretionary authority (+)																			
8690	Juliay +		Unexpended Obligations-	Е						d	new					U/E						
9600		4900	Prepaid/Advanced Unexpended Obligations-	В						d	now					LI/E						
8690		4002	Prepaid/Advanced								new					U/E						
8690	+	4902	Expended Authority - Paid	Е						d	new					U/E						
8693 C	Outlay	s from	discretionary balances (+)																			
8693	+	4802	Unexpended Obligations- Prepaid/Advanced	Е						d	bal					U/E						
8693	-		Unexpended Obligations- Prepaid/Advanced	В						d	bal					U/E						
8693	+		Expended Authority - Paid	Е						d	bal					U/E						
8693	+		Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	Е						d	bal					U/E						
8693	+	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Е						d	bal					U/E						
			·																			
8697 C	Outlay		new mandatory authority (+)																			
8697	+	4802	Unexpended Obligations- Prepaid/Advanced	Е						m	new					U/E						
8697	-	4802	Unexpended Obligations- Prepaid/Advanced	В						m	new					U/E						
8697	+	4902	Expended Authority - Paid	Е						m	new					U/E						
8698 0	Outlay	s from	mandatory balances (+)																			
8698	+	4802	Unexpended Obligations- Prepaid/Advanced	E						т	bal					U/E						
8698	-		Unexpended Obligations- Prepaid/Advanced	В						m	bal					U/E						
8698	+	4902	Expended Authority - Paid	Е						m	bal					U/E						
8698	+		Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E						m	bal					U/E						
8698	+		Upward Adjustments of Prior-Year Paid Expended Authority	Е						т	bal					U/E						
9700 7	Fotol :	utles:	(gross) (+)																			
8700			e is calculated. Sum of lines 8690	through	h 8698.																	
				549	2230.																	
OFFSI																						
			ons from:																			
	euera	al sourc	Unfilled Customer Orders With																			
8800	-		Advance	Е				F								U/E						

Buag P&		rograr	n and Financing (P&F) Sche USSGL Account	dule	Prior Y	ear Actua			Account			ıg				ı		ACTO II O	Supplied A	44=:b400		
Fa	ır			Begin			Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad- ¹			Transfer ¹	ACISIIS	Avail-	Expir-		Fin
Line No.	Line Sign	No.	Title	End	Auth. Type	Public Law	ability Time	Part- ner	rowing Source	Cat.	of BA	Trans.	Trans.	vance	Fun- ¹	TAFS Status	To	Def. ¹ Flag	ability Type	ation Flag	Fund Type	Acct
8800	+	4222	Unfilled Customer Orders With Advance	В	Турс	Law	Time	F	Oddicc	iiid.	DA	Agy.	Acct.	riag	Clion	U/E	110111	riag	Турс	i iag	турс	ınd
8800	-	4252	Reimbursements and Other Income Earned - Collected	Е				F								U/E						
8800	1	4255	Appropriation Trust fund Expenditure transfers - Collected	Е												U/E						
8800	·	4271	Actual Program Fund Subsidy Collected - Definite - Current	Е												U/E						
8800	1	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Е												U/E						
8800	-	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Е												U/E						
8800	-	4275	Actual Collections From the Liquidating Fund	Е												U/E						
8800	-	4276	Actual Collections From the Financing Fund	Е												U/E						
8800	-	4277	Other Actual Collections - Federal	Е												U/E						
8800	-	4872	Downward Adjust. of PY Prepaid/Advance Unexpended obligations Refunds Collected	Е												U/E						
8800	-	4972	Downward Adjust. of PY Paid Expended Auth. Refunds Collected	Е												U/E						
8820 li	nteres	st on Fe	ederal securities (-)																			
8820	-		Interest Collected From Treasury	Е												U					1/3/4/8	N
8825 li	nteres	st on u	ninvested funds (-)																			
8825	-		Interest Collected From Treasury	Е												U						D/F/G
8840 N	lon-F	ederal	sources (+)																			
8840		FY 200	ne is not supported by USSGL in 01. However, this line will be ted by the USSGL in FY 2002.																			
8845 C	Offset	ting go	vernmental collections (from non-	Feder	al source	es) (+)																
8845		FY 200	ne is not supported by USSGL in 01. However, this line will be ted by the USSGL in FY 2002.																			
0000 7		"	and the Constant (
8890	+	4222	ng collections (cash) (-) Unfilled Customer Orders With Advance	В												U/E						
8890	-	4222	Unfilled Customer Orders With Advance	Е												U/E						
8890	-	4252	Reimbursements and Other Income Earned - Collected	Е												U/E						
8890	1	4255	Appropriation Trust fund Expenditure transfers - Collected	Е												U/E						
8890	-	4261	Actual Collection of Fees	Е												U/E						
8890	-	4262	Actual Collection of Loan Principal	E												U/E						
8890 8890	-		Actual Collection of Loan Interest Actual Collection of Rent	E												U/E U/E						
8890	-	4265	Actual Collection of Sale of Foreclosed Property	Е												U/E						
8890	-	4266	Other Actual Collections - Non- Federal	Е												U/E						

P8		rograi	n and Financing (P&F) Sche USSGL Account	auie	Prior 1	ear Actua			Account		-	ig					-	ACTS II S	Supplied A	ttrihutas		
	Ì		CCCCL ACCCURA	Begin			Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad-1			Transfer ¹	1010110	Avail-	Expir-		Fin
Line No.	Line	Na	Title	End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	То	Def. ¹	ability	ation	Fund	Acct
8890	Sign -	No. 4271	Actual Program Fund Subsidy	Е	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status U/E	From	Flag	Type	Flag	Type	Ind
			Collected - Definite - Current Actual Program Fund Subsidy																			
8890	-	4272	Collected - Indefinite - Permanent	Е												U/E						
8890	-	4273	Interest Collected From Treasury	Е												U/E					1/3/4/8	D/F/G/N
8890	-	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Е												U/E						
8890	-	4275	Actual Collections From the Liquidating Fund	Е												U/E						
8890	-	4276	Actual Collections From the Financing Fund	Е												U/E						
8890	-	4277	Other Actual Collections - Federal	Е												U/E						
8890	-	4872	Downward Adjust. of PY Prepaid/Advance Unexpended obligations Refunds Collected	Е												U/E						
8890	-	4972	Downward Adjust. of PY Paid Expended Auth. Refunds Collected	Е												U/E						
8895 (inang	e in ur This lir	collected customer payments from the is calculated. Sum of P&F lines 6	m Fed 810 at	erai sour nd 6910	ces (unex	oirea)															
8896 I	ortio	n of of	setting collections (cash) credited	d to ex	pired ac	counts																
8896	-	4222	Unfilled Customer Orders With Advance	В												Е						
8896	+	4222	Unfilled Customer Orders With Advance	E												Е						
8896	+	4252	Reimbursements and Other Income Earned - Collected Appropriation Trust fund	Е												Е						
8896	+	4255	Expenditure transfers - Collected	Е												E						
8896	+	4261	Actual Collection of Fees	Е												Е						
8896	+	4262	Actual Collection of Loan Principal	Е												Е						
8896	+	4263	Actual Collection of Loan Interest	Е												E						
8896 8896	+	4264 4265	Actual Collection of Rent Actual Collection of Sale of Foreclosed Property	E E												E						
8896	+	4266	Other Actual Collections - Non- Federal	Е												Е						
8896	+	4271	Actual Program Fund Subsidy Collected - Definite - Current	Е												Е						
8896	+	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Е												E						
8896	+	4273	Interest Collected From Treasury	Е												Е					1/3/4/8	D/F/G/N
8896	+	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Е												Е						
8896	+	4275	Actual Collections From the Liquidating Fund	Е												Е						
8896	+	4276	Actual Collections From the Financing Fund	Е												Е						
8896	+	4277	Other Actual Collections - Federal	Е												Е						
8896	+	4872	Downward Adjust. of PY Prepaid/Advance Unexpended obligations Refunds Collected	Е												Е						

-		rograi	m and Financing (P&F) Sch	eaule	Prior Y	ear Actua					•	ıg										
P	<u>&</u> F		USSGL Account				ι	JSSGL .	Account	Attribut	tes						F	ACTS II	Supplied A	Attributes		
				Begin			Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad-1			Transfer ¹		Avail-	Expir-		Fin
Line	Line			End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-1	TAFS	То	Def. ¹	ability	ation	Fund	Acct
No.	Sign	No.	Title		Type	Law	Time	ner	Source	Ind.	ВА	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Ind
			Downward Adjust. of PY Paid																			
8896	+	4972	Expended Auth. Refunds	E												Е						
			Collected																			
			HORITY AND OUTLAYS																			
	Budge		ority (net) (+)																			
8900		This lir	ne is calculated. Same as the sum	of P&F	lines 220	0 and 8800	through 88	96, excl	uding sub	ototals.											├	
0000	Outles	s (net)	(1)								-										 	
9000	Juliay		ne is calculated. Same as the sum	of D&E	lines 870	0.088 pure 0	through 88	45													├──	
9000		11115 111	le is calculated. Sallie as the suill	JIICKE	111103 070	o and oodo	unough 66	40.													\vdash	
МЕМО	ORANI	DUM (N	ION-ADD) ENTRIES																			
			to reduction pursuant to P.L. 99-	177 (+)																		
9110		Not ap	plicable to prior year column of P&F	sched	ule.																	
9180	Seque	stratio	n pursuant to P.L. 99-177 (discret	ionary	(-)																	
9180		Not ap	plicable to prior year column of P&F	sched	ule.																	
			n pursuant to P.L. 99-177 (manda																		ļ	
9185		Not ap	plicable to prior year column of P&F	sched	ule.																	
0400	lana.	مالماما	ations and of years Definion and																		├	
9190			ations, end of year: Deficiency (+))																	├	
9190		NOI SU	pported by SGL.																		├──	
9201	Total i	nvestn	l nents, start of year: Federal secur	itios: P	ar value	(+)					-											
	- Otal I		Investments in U.S. Treasury		ai value	(+)																$\overline{}$
9201	+	1610	Securities Issued by Public Debt	В												U						
		4000	Investments in Securities Other	_							1											
9201	+	1620	than Public Debt Securities	В												U						
9202	Total i	nvestn	nents, end of year: Federal securi	ties: Pa	ar value ((+)																
9202	+	1610	Investments in U.S. Treasury	Е												U						. 7
3202	Ľ	1010	Securities Issued by Public Debt	_												J						
9202		1620	Investments in Securities Other	Е												- 11						
9202	+	1620	than Public Debt Securities	_												U						
			ı	-		·								_			·		1			

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ı	P8	ŀΕ		USSGL Account					USSGL A	Account	Attribu	tes						F	ACTS II S	Supplied A	ttributes		
I					Begin			Avail-	Trans.	Bor-	BEA	Year ¹	Dir. 1	Dir. 1	Ad-1			Transfer ¹		Avail-	Expir-		Fin
ı	Line	Line			End	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-1	TAFS	То	Def.1	ability	ation	Fund	Acct
	No.	Sign	No.	Title		Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind
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NOTES:

Please Note: Shaded attribute domain values are FACTS II supplied. Italicized lower case attribute domain value for the USSGL accounts are currently not collected by FACTS II. However, the information is necessary to complete the applicable line(s) of the P&F. These domain values will be collected by FACTS II in the future.

¹ These attributes are not used for FY 2001 but will be used for FY 2002.